Annual Report
1983

Public Utilities Board
Alberta

Public Utilities Board

Alberta

11th Floor
Manulife House
10055 - 106 Street
Edmonton, Alberta T5J 2Y2

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March 30, 1984

The Honourable Peter Lougheed
President of the Executive
Council of Alberta
Legislature Building
EDMONTON, Alberta

ANNUAL REPORT

Dear Sir:

We have the honour to submit herewith the Annual Report of the Public Utilities Board for the year 1983.

In addition to providing the information which is required by statute, this Report provides a brief description of the Board and its responsibilities and highlights significant activities and developments which occurred during 1983.

Yours respectfully,

A. O. Ackroyd

Ammon O. Ackroyd – Chairman

Blaine O. Archibald – Member

James E. Campbell – Member

F. Trofanenko – Member

A. Calista Barlett – Member

G. Chelmick – Member

T. Donald Hetherington – Member

A. Jah – Member

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Purpose and Authorization

The purpose of this Report is to comply with Section 27 of the Public Utilities Board Act, which requires the Board to transmit to the President of the Executive Council, a Report as to the applications dealt with and a summary of the findings of the Board, and as to the number and nature of the Inquiries the Board has held on its own motion.

In addition to the material required by Statute, this Report contains other information, tables and statistics dealing with the Board's activities which the Board believes will be of interest to readers of the Report.

The Board

The Legislature of the Province of Alberta first created a Board of Public Utility Commissioners by Statute in 1915, and the Statute as at December 31, 1983, the Public Utilities Board Act (RSA 1980 c.P-37), delineates the present Board's jurisdiction. In dealing with matters which the Legislature has assigned to it, the Board has been granted the same status as the Alberta Court of Queen's Bench.

The Board's Decisions and Orders may, with leave, be appealed to the Alberta Court of Appeal (and subsequently, with leave, to the Supreme Court of Canada) on questions of law or jurisdiction. With respect to its quasi-judicial duties, the Board takes its directions from the Alberta Statutes and from the Alberta Government Orders-in-Council.

The Members

The Public Utilities Board Act provides for the appointment, by the Lieutenant Governor in Council, of such number of members, for such terms of office as he considers appropriate.

Board Chairman Wm. R. Horton completed his ten year term with the Board on June 30, 1983. Effective September 7, 1983, Board Member F. Trofanenko was appointed Acting Chairman pending appointment of a Chairman.

On December 14, 1983, Ammon O. Ackroyd was appointed effective March 1, 1984, as a Member and Chairman of the Board.

Blaine O. Archibald, whose ten year term expired June 30, 1983, was reappointed for a further one year term.

At year-end the membership of the Board consisted of the following eight Members:

F. Trofanenko – Acting Chairman

H. A. Williams	James E. Campbell
Blaine O. Archibald	A. Calista Barlett
George Chelmick	T. Donald Hetherington
Anwar Jah	

The Public Utilities Board Act provides that the Lieutenant Governor in Council may nominate persons from among whom Acting Members of the Board may be named by the Chairman for any period of time or during any circumstances or for the purpose of any matter before the Board.

At year-end the following five persons were available to be named by the Chairman:

S. M. Barnett	D. J. Sheridan
E. E. Bishop	J. Eugene Sekora
K. J. Boyd	

The Staff

The Board has 54 authorized staff positions, divided into the Administrative Services Division and the Technical Services Division. Both Divisions report to the Executive Director, C. R. Leishman. The Administrative Services Division, under W. Paterson, Director, is responsible for regulatory administrative duties assigned to the Board's Secretary by Statute, and for general administrative matters. The Technical Services Division, under N. W. MacDonald, Director, provides technical support to the Board, primarily in the fields of accounting, engineering, economics and law.

Offices

The Board offices are located in:

Edmonton	Calgary
11th Floor	10th Floor
Manulife House	Energy Resources Building
10055 – 106 Street	640 – 5th Avenue S.W.
Edmonton, Alberta	Calgary, Alberta
T5J 2Y2	T2P 3G4
(Phone 427-4901)	(Phone 297-6306)
(Area Code 403)	(Area Code 403)

Financing

With respect to budgetary and administrative matters, the Board reports to the Lieutenant Governor in Council through the Attorney General. The Public Utilities Board Act states that the Board's expenses shall be paid from the Province's General Revenue Fund. For this purpose, the Board operates on a fiscal year beginning on April 1 and ending on March 31 and submits a yearly budget for approval by the Alberta Legislature. As of December 31, 1983, the Board was within its total budget and did not expect any over-run at fiscal year-end, as shown by the table following this Section.

The Board cannot forecast precisely the nature and extent of its regulatory activity in any year as it must respond promptly to all applications received. Therefore, it is difficult to accurately forecast expenditures in the area of Supplies and Services, since these exponses are affected by the number, type, length and complexity of the public hearings the Board must convene.

Expenditure Control Group		1982/83 Budget	1982/83 Expenditures (Actual)	1983/84 Budget	1983/84[1] Expenditures (Forecast)
1.	Manpower	$2,027,040	$2,002,883	$2,238,120	$2,175,000
2.	Supplies & Services	679,700	304,096	962,320	357,000
3.	Fixed Assets	17,000	4,821	35,270	35,000
	TOTAL	$2,723,740	$2,311,800	$3,235,710	$2,567,000

[1] These amounts reflect actual expenditures for the period April 1, 1983 to December 31, 1983 plus estimated expenditures for the period January 1, 1984 to March 31, 1984.

RESPONSIBILITIES

Public Utility Regulation

All public utilities and gas utilities, as defined in the Statutes, are subject to Board regulation. Municipally-owned utilities are outside of the Board's jurisdiction (except as to specific complaints with respect to their rates) unless the Municipality passes a by-law submitting its utility to the control and orders of the Board. Rural Electrification Associations are subject to Board control only when agreement cannot be reached with respect to the selling price of their assets upon dissolution. Gas Co-operatives are not subject to Board regulation, except (like municipally-owned utilities) for specific complaints with respect to their rates. The net result is that, with these exceptions, all telecommunications, electric, water and gas utilities within the Province as defined in the Statutes are subject to the jurisdiction of the Board.

The Alberta Legislature has given the Board quasi-judicial powers, but has also provided by Statute that the Board's hearings shall be public, and that the Board shall be subject to the Administrative Procedures Act which, amongst other things, requires that the Board give written reasons for its Decisions. The net result of these legislative provisions is that, although the Board's jurisdiction is absolute in prescribed areas, its operation is open to public scrutiny: its Decisions are written and available to anyone wishing a copy: and its obedience to the law is subject to review in the Courts.

The Board's primary purpose in regulating utilities under its jurisdiction is to ensure that the customers of such regulated utilities receive safe and adequate service at rates which are just and reasonable to both the customers of and investors in those utilities.

As part of the regulatory process, the Board is responsible for reviewing the affairs, earnings and accounts of each owner of a public utility or gas utility within three years of fixing the rates, tolls or charges for such utilities. It is also responsible for exercising "general supervision" over all public utilities and gas utilities and their owners, and ensuring their compliance with the law.

Other Regulatory Functions

Pursuant to more than thirty Alberta Statutes, the Board has been assigned a number of other regulatory responsibilities, most of which are related to public utility regulation. These other duties are briefly described as follows:

(1) When authorized to do so by Order-in-Council, the Board may fix the field price of natural gas, and the prices of propane and butanes used, consumed, or retained within Alberta.

(2) The entering into of franchise agreements, supply contracts and taxation agreements by a municipal council with a public utility or gas utility is subject to the approval of the Board.

(3) The Board hears and resolves complaints with respect to rates imposed by municipally-owned utilities and member-owned rural gas co-operative associations when it is alleged that such rates:

(a) do not conform to the rate structure established by the municipality or member-owned co-operative association; or

(b) have been improperly imposed; or

(c) are discriminatory.

(4) The Board hears and determines disputes with respect to the rates charged for utility services provided by one municipality to another municipality.

(5) The Board hears and determines disputes with respect to the payment of compensation when all or a part of the franchise area of a rural gas utility is annexed to a city, town, village or summer village.

(6) The Board hears and resolves complaints with respect to the rates charged by NOVA, AN ALBERTA CORPORATION with respect to the transportation of gas within Alberta.

(7) The Board sits as an appellate tribunal with respect to determinations of the "Alberta Cost of Service" made by the Alberta Petroleum Marketing Commission with respect to the transportation of gas within Alberta.

(8) The Board sits as an appellate tribunal with respect to disputes over determinations of transportation costs for natural gas made by the Director of Rebates of the Department of Utilities and Telecommunications.

(9) The Board sits as an appellate tribunal with respect to disputes over service area boundary decisions made by the Chief Officer as defined in the Rural Gas Act.

(10) The Board performs compensation fixing duties with respect to matters such as the sale of Rural Electrification Association assets and when directed by the Lieutenant Governor in Council, with respect to air pollution damage claims, water pollution damage claims, and environment damage claims.

(11) The Board prescribes the minimum prices for fluid milk to be charged by producers, processors, distributors, and sellers.

(12) The Board sets the price or the pricing formula at which owners of public utilities sell electric energy to the Electric Energy Marketing Agency as required pursuant to the Electric Energy Marketing Act.

(13) If there is a dispute between a regional services commission and a municipality or another regional services commission with respect to rates, tolls, charges or compensation for water, sanitary and storm sewerage or waste management services, or the use of any road, street, square, bridge, subway or watercourse by the regional services commission, the dispute may be submitted to the Board for resolution.

Inquiries

The Lieutenant Governor in Council may, by Order-in-Council, direct the Board to inquire into any matter within its jurisdiction and report thereon. Public hearings are generally held with respect to such inquiries with the result that the Lieutenant Governor in Council receives a report which reflects publicly-tested opinions and well-founded recommendations. The Board may also, on its own motion, inquire into any matter relevant to its regulatory responsibilities.

During 1983, there were no inquiries directed by the Lieutenant Governor in Council and there were no inquiries on the Board's own motion.

Administrative Function

The Board performs a statutory "Administrative Function" under the Natural Gas Rebates Act. In this role, the Board is responsible for the detailed scrutiny and review of all gas supply contracts and customer rates for gas which are the subject of rebate applications, to ensure that the customers receive the full benefit of any rebate paid. Pursuant to the Regulations promulgated under the Natural Gas Rebates Act, the Board issues "Supply Certificates" and "Rates Certificates", which are required before the Director of Rebates can approve an application for Rebate.

The foregoing general outline of the Board's responsibilities provides the framework and introduction for a more specific report on the Board's activities during 1983.

Immediately following is a table which summarizes the Board's regulatory activity during 1983.

The subsequent sections of this Report together with the Appendices provide details and highlights of the Board's activities.

SUMMARY OF REGULATORY ACTIVITY 1983

This table provides some selected statistics which describe the volume of regulatory activity during 1983 in the same categories used in Appendix 1, "Applications to the Board".

		APPLICATIONS CARRIED FORWARD FROM 1982	APPLICATIONS RECEIVED DURING 1983	TOTAL APPLICATIONS TO BE DEALT WITH IN 1983	APPLICATIONS FINALIZED BY BOARD ORDERS OR DECISIONS	APPLICATIONS FINALIZED WITHOUT BOARD ORDERS OR DECISIONS	TOTAL APPLICATIONS FINALIZED IN 1983	APPLICATIONS CARRIED FORWARD TO 1984	DAYS OF FORMAL HEARINGS	DAYS OF IN-OFFICE HEARINGS
1	Public Utilities, Telecommunications	5	3	8	3	2	5	3	23	0
2	Public Utilities, Electric	6	16	22	12	2	14	8	34	1
3	Public Utilities, Water	2	5	7	3	1	4	3	3	0
4	Gas Utilities, Investor-Owned	7	56	63	45	2	47	16	30	3
5	Gas Utilities, Municipally-Owned Under Board Jurisdiction	3	41	44	43	0	43	1	4	3
6	Utilities not offering utility services to the general public									
6A	Declarations that the applicant is not an owner of a gas utility or a public utility or that any thing is not a gas utility or a public utility	6	887	893	891	0	891	2	0	60
6B	Declarations that certain provisions of the Gas Utilities Act and the Public Utilities Board Act are not to apply in respect of the applicant	0	0	0	0	0	0	0	0	0
6C	Declarations that certain provisions of the Gas Utilities Act and the Public Utilities Board Act are not to apply to certain persons for the purposes of a certain transaction	2	48	50	50	0	50	0	0	14
6D	Approval to Issue Shares, Stocks or Bonds Payable in More Than One Year From Date of Issue	0	0	0	0	0	0	0	0	0
6E	Approval to Sell, Lease, Mortgage, Merge or Consolidate Property, Franchises, Privileges or Rights	1	0	1	1	0	1	0	1	0
6F	Other Matters	2	2	4	2	1	3	1	2	0
7	Municipalities									
7A	Special Franchise Agreements (the Municipal Government Act)	6	23	29	21	0	21	8	0	18
7B	Supply Contracts (the Municipal Government Act)	1	5	6	5	0	5	1	0	4
7C	Municipal Tax Agreements (the Municipal Taxation Act)	0	0	0	0	0	0	0	0	0
7D	Supply and Lighting Agreements (the Improvement Districts Act)	1	5	6	4	2	6	0	0	1
7E	Complaints (the Municipal Government Act)	0	7	7	0	1	1	6	0	0
7F	Other Applications	0	2	2	1	1	2	0	1	0
8	Complaints Under the NOVA, AN ALBERTA CORPORATION Act	0	0	0	0	0	0	0	0	0
9	Appeals Under the Natural Gas Pricing Agreement Act	5	0	5	2	0	2	3	1	0
10	Expropriations	1	0	1	0	1	1	0	0	0
11	Milk Pricing	0	3	3	2	0	2	1	0	0
12	Other Matters	3	0	3	1	1	2	1	4	0
	Totals	51	1103[1]	1154	1086[2]	14[3]	1100	54[4]	103	104

(1) Includes cases where the Board acted on its own motion and matters which were referred back to the Board by the Courts.
(2) In 1983, 1112 Orders and Decisions were issued by the Board. This reflects the fact that more than one Order or Decision is often issued in respect of the same application. In 1982 there were 1153 Orders and Decisions issued, 776 in 1981 and 701 in 1980.
(3) Includes applications withdrawn by the applicant.
(4) Some applications reflected have been partially dealt with by Board Orders and Decisions but are not yet finalized.

All Utilities, General

Utility Customer Energy Consumption

Appendix 3 to this Report includes a tabulation of increases in the average customer bills from the major energy supplying utilities under Board regulation, that is, the major electric utilities and natural gas utilities.

This tabulation assumes that the average residential customer uses 6,000 kilowatt-hours (kWh) of electricity and 227 gigajoules (GJ)(215,000 cubic feet) of natural gas annually. These were close to the actual average customer consumption figures in 1975. The constant consumption per customer is used so that Appendix 3 will reflect only the changes in a customer's bill resulting from Board approved rate changes.

This Report continues to use the same average consumption as previously used so that meaningful comparisons from year to year can be made. However, the Board is aware of changes in average energy consumption, and notes below some significant statistics.

The average annual consumption since 1970 for residential customers of Alberta Power Limited was as follows:

Year	Consumption kWh
1970	4870
1971	5142
1972	5476
1973	5566
1974	5846
1975	6192
1976	6274
1977	6338
1978	6630
1979	6717
1980	6588
1981	6530
1982	7000
1983	6689

This represents an increase of 37% in the average annual consumption of electricity since 1970. Similarly, for TransAlta Utilities Corporation (formerly Calgary Power Ltd.), the average annual consumption figures show an increase in the same period from 4,527 kWh in 1970 to 7,100 kWh in 1983, an increase of 57%.

Turning to the change in the average annual consumption of natural gas, the Canadian Western Natural Gas Company Limited average annual consumption figures in the Calgary area for the same thirteen years were as follows:

Year	Consumption GJ
1970	223
1971	221
1972	221
1973	219
1974	214
1975	216
1976	213
1977	201
1978	197
1979	189
1980	189
1981	186
1982	183
1983	180

The average annual consumption for Northwestern Utilities Limited in the Edmonton area showed a similar decrease from 227 GJ in 1970 to 183 GJ in 1983. The figures for both companies showed a decrease in usage of approximately 19% for the thirteen year period from 1970 to 1983.

If the Tables in Appendix 3 reflected these changing average annual consumptions rather than the assumed constant average annual consumptions, the average residential utility bills for gas would be lower than those shown and for electricity they would be higher.

Standards, Regulations and Practices

When a customer accepts natural gas or electricity service from a public utility serving him, he is subject to all the rules and regulations adopted by the utility, and these rules and regulations become a part of the contract between the customer and the utility. The Board's authority in this respect is set forth in Section 81(c) of the Public Utilities Board Act as follows:

> "The Board, either upon its own initiative or upon the application of a person having an interest, may by order in writing, which shall be made after giving notice to and hearing the parties interested,
>
> (c) fix just and reasonable standards, classifications, regulations, practices, measurements or service which shall be furnished, imposed, observed and followed thereafter by the owner of the public utility;"

The history of public utility service in Alberta has been that many utilities developed standards, regulations and practices independently and as a consequence, there were variations in the standards, regulations and practices imposed by the different utilities. The Board noted these differences and, with the objective of making more uniform the conditions of service throughout the Province, made the setting of standards, regulations and practices an item to be dealt with on each occasion that a utility appeared before it in a general rate application.

A number of matters are dealt with in the rules and regulations, such as guarantee deposits, due date of utility bills, when and under what circumstances a utility may discontinue service, the discontinuance of the use of gas, the lack of access to the premises for meter reading, defective meters, disconnection and reconnection fees, the point of delivery of the gas or electricity, and ownership of and the responsibility for repairs to that part of the system on the customer's premises.

The Board's objective in reviewing this subject with the utilities at the time of general rate applications is to assist the utilities, especially the smaller utilities, in having rules and regulations in effect which clearly state the basis on which service is provided. This is to the benefit of both the utility and the customer.

Non-Utility Activities

Until very recently the investor-owned utilities in Alberta devoted themselves almost exclusively to the provision of utility services to their customers, and their non-utility activities were generally confined to such minor areas as the sale and repair of utility appliances and the provision of minor construction work for customers ancillary to utility service. However, there has been a trend which became obvious in 1980 and continues through 1983 for utility companies to expand into fields beyond the provision of utility services. While the regulator is not particularly concerned with such diversification per se, he must be satisfied that such ventures beyond the original purpose of the utility company do not jeopardize the ability of the company to provide safe and adequate utility services at just and reasonable rates and that such non-utility activities

are not subsidized by the utility customers.In an original cost rate base jurisdiction, as Alberta is, the regulator is not responsible for fixing the profitability for total company operations.

The regulator's responsibility is limited to fixing a fair return for utility operations.

In determining a rate base for the utility property of a regulated company, consideration must be given to whether or not the assets are used or required to be used to provide utility services to the public within the regulator's jurisdiction. The regulator must ensure that only those assets applicable to his jurisdiction are considered in the development of the utility rate base.

The regulator is particularly concerned about managerial decisions which may affect the ability of the company to provide safe and adequate utility service at just and reasonable rates. The decision to enter into non-utility activities and to make non-rate base investments is particularly scrutinized as to the effect such activities and investments have on the ability of the utility company to attract necessary capital at reasonable cost rates in order to meet its obligations to provide utility services.

Interventions and Costs

The Board's jurisdiction with respect to costs is found in Section 60 of the Public Utilities Board Act:

"60 (1) The costs of and incidental to any proceeding before the Board, except as otherwise provided in this Act, are in the discretion of the Board, and may be fixed in any case at a sum certain or may be taxed.

(2) The Board may order by whom and to whom any costs are to be paid, and by whom the same are to be taxed and allowed.

(3) The Board may prescribe a scale under which such costs are to be taxed.

(4) The Board may, with the approval of the Lieutenant Governor in Council, prescribe the fees to be paid by local authorities or persons interested in the matters that come before the Board."

This section gives the Board the authority to award costs to intervenors and to permit the recovery of such costs in the rates charged to the customers of the utility. It therefore follows that the justification for awarding such costs should be found in the benefit received by the customers, who are paying those costs through the rates. The Board, therefore, continues to be governed by the principle referred to in previous Annual Reports and in Board Orders dealing with this subject:

"Costs will be awarded against an Applicant and allowed to be recovered from customers through the rates only if the interventions have been effective in testing the Applicant's case to the benefit of all customers and such costs have been reasonably and necessarily incurred."

The Board continues to be hopeful that interventions will increase in number and quality because interventions are an important part of the regulatory process in this jurisdiction. In particular, the Board is of the opinion that municipalities served by applicant utility companies ought to be represented at the hearing of rate applications because they are parties to franchise agreements which grant the utility companies the privilege of serving customers within the municipality. The Board considers that municipal councils should not enter into such long-term franchise agreements and then disclaim any responsibility to continue to represent the interests of their constituents when the utility company applies to the Board for a rate increase.

Telecommunications Utilities

Alberta Government Telephones
(1982 General Rate Application)

A final decision respecting Alberta Government Telephones' (AGT) 1982 General Rate Application of January 15, 1982, was issued on May 27, 1983. The Board, in Decision No. E83076, reduced AGT's 1982 revenue requirement by $610,000 from $970,383,000 to $969,773,000.

The Board determined, inter alia, that AGT's General Mobile Telephone Service (Mobile) proposed air time charge to a receiving mobile unit was not just and reasonable. The Board did not fix the Mobile interim rates as final but directed AGT to redesign the Mobile rates for consideration at a future hearing. The Board also directed AGT to submit, for consideration at the same hearing, a method by which any difference between the revenue collected by the interim rates for Mobile and the revenue due pursuant to the redesigned Mobile rates may be refunded or collected.

A hearing on the above matters was held on December 15, 1983. The Board issued a Decision from the bench approving AGT's redesigned Mobile rates effective February 1, 1984. The Board reserved its decision with respect to the treatment of any refund of revenue collected pursuant to the interim Mobile rates until a written decision is issued in 1984.

Alberta Government Telephones
(Customer Ownership of Voice Terminal Equipment)

Alberta Government Telephones (AGT) and the Canadian Petroleum Association (CPA) filed applications, dated March 24, 1982 and February 26, 1982 respectively, for review and variance of Board Decision No. E81235.

In further response to Board Decision No. E81235, AGT filed on June 11, 1982 Filings 82-31 to 82-36, inclusive, which introduced new basic and non-basic service offerings providing for optional customer ownership of voice terminal equipment. The Board acknowledged these filings on June 18, 1982.

AGT subsequently filed an application (Filing 82-37) on June 25, 1982 to delete certain basic service offerings respecting voice terminal equipment used by multiple line service (MLS) customers because such offerings were available as a non-basic service offering. In accordance with Board rulings, the deletion of a basic service offering requires approval of the Board. The application was scheduled to be heard on February 7, 1983.

Prior to the hearing AGT filed an application on October 22, 1982 requesting that the Board settle the relevancy of certain issues and matters arising out of Intervenors' evidence-in-chief filed October 12, 1982, relating to Filing 82-37.

This matter was heard on November 25, 1982, and the Board issued Decision No. E83017, dated January 26, 1983 respecting the relevancy of the issues in dispute.

The hearing of Filing 82-37 commenced on February 7, 1983. Decision No. E83125, dated September 27, 1983, approved the deletion of the basic services requested in Filing 82-37. Subsequent to the issuance of Decision No. E83125, AGT and the CPA, on October 19 and November 14, 1983, respectively, withdrew their applications for review and variance of Decision No. E81235.

Alberta Government Telephones
(1983 General Rate Application)
Alberta Government Telephones (AGT) submitted a General Rate Application to the Board on February 1, 1983. Following a hearing for interim rates, the Board issued Order No. E83060, dated March 15, 1983 approving interim refundable rates to be effective April 1, 1983.

The hearing of the Application was scheduled to commence on May 31, 1983. On May 24, 1983 AGT informed the Board and all registered Intervenors that AGT was requesting an adjournment of the hearing in anticipation of filing revised evidence. At the hearing on May 31, 1983 the Board granted an adjournment.

AGT filed a revised application and evidence on June 27, 1983, which included an application for new interim rates to be effective September 1, 1983.

Following a hearing of the application for new interim rates, the Board denied AGT's interim rate application in Decision No. E83087, dated August 12, 1983.

AGT filed a further application dated September 15, 1983 requesting new interim rates (or alternately a review or variance of Decision No. E83087) for Extra-Provincial Message Toll Services to be effective October 1, 1983.

The Application for interim rates for Extra-Provincial Message Toll Services was heard on September 29, 1983. The Board issued a verbal decision from the bench denying the application with reasons and subsequently issued Decision No. E83137 providing written reasons under date of October 14, 1983.

Hearings respecting AGT's revised Application commenced on August 8, 1983. Following the conclusion of the hearings on October 18, 1983 AGT provided the Board and all registered Intervenors with additional revised evidence on October 22, 1983. Proceedings for the final determination of rates for AGT will continue in 1984.

Alberta Government Telephones
(Filings)
Filings which require Board approval deal with the deletion of basic services and other changes in rates or regulations associated with most basic services. Filings for acknowledgement deal with new service offerings, changes in basic rates due to normal station growth, changes in Canada-Overseas Message Toll Rates (basic service) or changes in rates and regulations for non-basic services. Filings for information involve a consolidation of previously approved or acknowledged filings for entry into AGT's tariffs, or miscellaneous information.

In 1983, the Board received 50 filings from AGT.

Electric Utilities

General
There are two major privately-owned electric utilities under full Board regulation. TransAlta Utilities Corporation (TransAlta) serves approximately 275,000 customers directly and 293,000 indirectly (through wholesale contracts with municipally-owned electric power distribution systems), in the southern and central areas of the province. Alberta Power Limited (Alberta Power) serves approximately 128,200 customers in the northern and eastern areas of the province. Southern Utilities Limited, another privately-owned electric utility, which serves approximately 200 customers in Coutts, Alberta, is also under full Board regulation.

The City of Edmonton (Edmonton Power) owns and operates a fully integrated electric utility serving approximately 223,100 customers within its corporate limits. Since the enactment of the Electric Energy Marketing Act the Board has the responsibility of setting the price at which Edmonton Power sells electric energy to the Alberta Electric Energy Marketing Agency. The Board has no jurisdiction to fix Edmonton Power's retail rates.

In 1983, the Board concluded the Phase II proceedings with respect to the 1981 applications of Alberta Power and TransAlta for which Board Decisions No. E83019 dated February 4, 1983 and E83056 dated March 8, 1983 were issued.

Particulars of the applications and highlights of the resulting orders are summarized in Section 2 of Appendix 1.

Following are details of some applications which are of special interest either because of the nature of the problem the utility faced or the regulatory treatment given by the Board.

TransAlta Applications
On November 22, 1982 TransAlta filed a General Rate Application with the Board for a rate increase and pointed out that TransAlta would incur a revenue deficiency of $125,984,000 in 1983 if the then existing rates were to continue. TransAlta cited three principal reasons for the increase as follows:

- the commissioning of a new generating plant (Keephills Unit No. 1) in 1983
- the increase in the income tax component in compliance with Board Order No. E81152
- increase in fuel costs due to higher mine operating charges, land reclamation costs and royalties.

The Board held a public hearing on December 17, 1982 to determine whether a prima facie case existed to justify TransAlta's request for a part of the increase, ($72,755,000 of the $125,984,000) on an interim refundable basis.

In Decision No. E83001 dated January 13, 1983 the Board approved TransAlta's request for interim refundable rates effective February 1, 1983 and responded to the concerns of many Intervenors and Interested Parties who questioned the magnitude of the rate increase requested in light of the Federal Government restraint program and the present economic conditions as follows:

(1) "Although the Board is aware of the present economic conditions and of the heightened opposition of all customers to any rate increase under such circumstances, it cannot impose any arbitrarily determined limit such as 5 or 6 per cent, on the amount of any rate increase it will approve. However attractive such a simplistic approach may seem, it would be arbitrary and beyond the powers of the Board."

(2) ". . . The utility company, as a monopoly enterprise, has the obligation to provide safe, adequate and proper service to all customers in its service area. It cannot reduce costs if such cost reductions jeopardize the safety and adequacy of service and it must provide service to any financially responsible customer on demand."

(3) "The Board considers that to restrict TransAlta to some predetermined percentage increase in rates, apart from being outside the Board's jurisdiction, would not be in the long term interest of the present or future customers and would not be fair to the financiers of the utility."

TransAlta had originally asked for a rate increase of $125,984,000 when it filed its rate case in November 1982, later revising its request downward to $113,296,000. In Decision No. E83123 dated September 30, 1983 the Board completed the Phase I proceedings of this Application and awarded a rate increase of $95,150,000 for the test year 1983. The Phase II proceedings for the final determination of rates will continue in 1984.

On November 16, 1983 TransAlta filed a General Rate Application for an increase in rates for the test year 1984 and at the same time applied for interim refundable rates, effective January 1, 1984. The hearing of the application for interim refundable rates was held on December 20, 1983. The General Rate Application will continue in 1984.

Electric Energy Marketing Act

On September 1, 1982 the Electric Energy Marketing Act came into force. Since then, TransAlta, Alberta Power and Edmonton Power are required to sell to the Alberta Electric Energy Marketing Agency (the Agency) electric energy generated and transmitted by them to designated pooling interface points at prices set by the Board. These prices are based upon the cost of generating and transmitting electric energy to the designated pooling interfaces. The Agency then pools these costs and resells the electric energy to the three utilities at an averaged price. By averaging generation and transmission costs a measure of equalization of electric energy costs throughout Alberta is achieved.

Because TransAlta is the lowest cost producer in Alberta, the averaged price at which TransAlta repurchases electric energy from the Agency is higher than the price at which TransAlta sells to the Agency. The consequent increase in TransAlta's cost of electric energy purchased from the Agency will eventually be reflected in TransAlta's customer rates. To ease the impact of such increase the Alberta Government has established a shielding program. TransAlta's customers were fully shielded for the first year of the Agency's operation, that is, September 1, 1982 to August 31, 1983. Commencing September 1, 1983 the Alberta Government removed 20% of the shielding and as a result, the rates of TransAlta's customers were increased by 2.5% of their monthly bills, effective September 1, 1983.

Alberta Power "passes through" the benefit arising from the Agency's operation to its retail customers through a credit rider which reduced their monthly bills by approximately 30% in 1983.

There is considerable debate as to whether the benefit or burden of the Agency's operations should be calculated separately and passed on to the utilities' customers through a rate rider or be included in the Utility Revenue Requirement and included in the base commodity rates. In Decision No. E83019 dated February 4, 1983 the Board approved Alberta Power's "Rider F" as an appropriate temporary method of distributing the benefit and considered that a final method should be determined after the Agency has been operating for a period of time and after the Board has had the opportunity to fully examine the matter.

The Board has concluded the proceedings with respect to the applications received in December 1982 from TransAlta, Alberta Power and Edmonton Power in which each utility requested changes in the prices at which they would sell electric energy to the Agency on and after January 1, 1983.

By Decisions No. E83128, E83129 and E83130 dated November 10, 1983 the Board fixed and approved the prices to be charged by each of these utilities for electric energy sold to the Agency. In these Decisions, the Board established common accounting procedures to be followed by the utilities in allocating utility costs to generation and transmission. As this was also the first time that Edmonton Power was subject to Board regulation, issues relating to its operating characteristics were addressed.

Prior to December 31, 1983 TransAlta filed an application requesting a change in the price at which it would sell electric energy to the Agency on and after January 1, 1984. This application was pending at year-end.

Wind Generators

It has come to the Board's attention that several companies intend to market wind generators which are capable of being interconnected with the existing Alberta Electric System. The Board has also been advised that potential buyers of wind generators may wish to sell electric energy to owners of public utilities.

The Energy Resources Conservation Board has the responsibility pursuant to the Hydro and Electric Energy Act to order such interconnection and to order the owner of a wind generator to buy, sell or exchange electric energy with owners of public utilities.

When compensation is payable and agreement on the amount of the compensation cannot be reached, the amount will be determined by the Public Utilities Board upon the application of an interested party.

It appears that the owners of wind generators are owners of public utilities as defined in Section 1(f) of the Electric Energy Marketing Act (the EEM Act).

If the Lieutenant Governor in Council were to make regulations pursuant to Section 16(2) of the EEM Act identifying owners of wind generators as public utilities required to sell electric energy to the Electric Energy Marketing Agency (the Agency), then the Public Utilities Board would be required to set the price for the sale of electric energy to the Agency pursuant to Section 14(1) of the EEM Act. The Board understands that the Agency is currently conducting a study into the matter of co-generation and small power production in Alberta.

It also appears that wind generators are public utilities as defined in Section 1(i)(iii) of the Public Utilities Board Act (the PUB Act), and accordingly are subject to the jurisdiction of the Board.

The Board is required to exercise a general supervision over all public utilities, and their owners, and to satisfy itself as to the manner in which owners of public utilities comply with the law.

However, in view of the small amount of electric energy to be generated by this means and the relatively insignificant impact on service to the public which this represents, it may be that the public interest and public convenience do not reasonably require the imposition of the obligations, duties, prohibitions and responsibilities which the application of the PUB Act to persons owning such systems entails.

The Board is empowered, on the application of an interested party, or on its own initiative, to declare that anything that is a public utility by virtue of the definition, is not, for the purposes of the PUB Act, a public utility. The Board has received no applications with respect to this matter.

Water Utilities

There were eight investor-owned water utilities under full Board jurisdiction as of December 31, 1983. At the request of TransAlta Utilities Corporation (TransAlta), proceedings for the continuation of its 1982

General Rate Application were suspended in order to permit TransAlta and the County of Strathcona to complete negotiations for the sale of the water utility in Sherwood Park to the County of Strathcona. On December 21, 1983 the Board received an application from TransAlta with respect to the sale of the assets to the County of Strathcona. This application was pending at year end.

During the year an application by Artists View Park Water Works Co-operative Association Limited and Poplar Bush Water Co-operative Ltd. was made for an order of the Board determining that Artists View Park Services Ltd. (AVPS) and/or Su-Lyn Investments Ltd. (Su-Lyn) and/or E. Nehring are owners of a public utility and directing supply by the owners to the Applicants on an uninterrupted basis.

In Decision E83112, the Board found AVPS and Su-Lyn to be owners of a public utility and ordered these utilities to continue to supply safe, proper and adequate water service on an uninterrupted basis to their existing customers.

Gas Utilities, General

Energy Pricing Agreement

On September 1, 1981 the Government of Canada and the Government of Alberta signed a "Memorandum of Agreement" relating to Energy Pricing and Taxation. The Agreement which commenced on September 1, 1981 and expires on December 31, 1986 sets out, in general terms, the agreed pricing and taxation policies respecting crude oil, natural gas and natural gas liquids produced in Alberta, for the five year period.

On June 30, 1983 the Government of Canada and the Government of Alberta agreed to amend the Agreement. The provisions of the Amending Agreement which relate to natural gas pricing commenced on July 1, 1983 and will expire on January 31, 1985.

Gas utilities in Alberta which purchase all or a portion of their gas requirements are particularly affected by the following three aspects of the Agreement, as amended:

(1) The Alberta Border Price.

(2) The Natural Gas and Gas Liquids Tax (NGGLT).

(3) The Canadian Ownership Special Charge (COSC).

The gross purchase cost of natural gas for Alberta gas utilities is the Alberta Border Price minus the Alberta Cost of Service. The Agreement, on page 7, states as follows:

> ". . . The Alberta border price in effect on September 1, 1981 shall be increased by 25 cents per Mcf commencing February 1, 1982 and thereafter shall be increased by 25 cents per Mcf every six months. The price will be converted to cents per gigajoule in the traditional manner determined by the National Energy Board." (Note:25¢/Mcf = 23.3¢/GJ)

Under the terms of the Amending Agreement, the Alberta border price shall be 65 percent of the Toronto Refinery Acquisition Cost (TRAC) for crude oil expressed in equivalent energy units less the transmission costs of moving natural gas from the Alberta border to the Toronto City Gate less COSC less NGGLT, if any. The change in the Alberta border price for each of the six month periods commencing February 1, 1984 and August 1, 1984 respectively, shall be the lesser of:

(a) 65 percent of TRAC less:
  (i) the transmission costs of moving natural gas from the Alberta border to the Toronto City Gate;
  (ii) the COSC on natural gas; and
  (iii) the Alberta border price prevailing in the previous six months; and

(b) 25 cents per Mcf. (23.3¢/GJ)

With respect to the NGGLT, the Agreement states the following on page 9:

> "It is the intention of the Government of Canada to establish the level of the NGGLT on domestic sales so that, taking into account a range of factors, including gas transportation costs, the parity relationship between the wholesale price of natural gas at the Toronto City Gate and the average price of crude oil at the Toronto Refinery Gate will be approximately 65%."

Accordingly, the NGGLT is used as a balancing mechanism to maintain the above quoted "parity relationship" between natural gas prices and crude oil prices at the Toronto City Gate.

The Alberta border price was increased on February 1, 1983 and August 1, 1983. Each increase raised the price by 23.3¢/GJ, from $2.168/GJ to $2.401/GJ and to $2.634/GJ respectively.

The NGGLT was decreased by 18.0¢/GJ, from 63.0¢/GJ to 45.0¢/GJ, on February 1, 1983 and by a further 30.0¢/GJ to 15.0¢/GJ on August 1, 1983. The COSC remained unchanged throughout the year at 14.0¢/GJ.

Changes in Customer Rates

The above noted changes in the Alberta border price and the NGGLT have a direct effect on the cost of operations of natural gas utilities.

Alberta gas utilities generally purchase natural gas at the Alberta border price less the Alberta Cost of Service. However, they may claim a rebate of part of this cost from the Government of Alberta pursuant to the Natural Gas Rebates Act. The rebate is calculated as the difference between the purchase price (Alberta border price less the Alberta Cost of Service) and the Provincial Support Price (PSP). Accordingly, the net purchase price of natural gas is equivalent to the PSP. The Government of Alberta's current policy is to set the PSP at 65% of the Alberta border price.

In 1983 the PSP was increased twice, on February 1, 1983 and on August 1, 1983 to reflect the increases in the Alberta border price. The effect was cost increases to the utilities of 15.1¢/GJ in February and 15.2¢/GJ in August. Offsetting these increases were the decreases in NGGLT totalling 48.0¢/GJ discussed previously.

The costs of the utilities were also affected, to varying degrees dependent on the amount of gas produced from their own wells, by the changes in Federal Petroleum and Gas Revenue Tax, in Alberta Crown Royalties and in the Alberta Royalty Tax Credit. Some of these changes reduced the utilities' operating costs. Changes in costs resulting from such Government action are beyond the control of the utilities' management.

The major utilities which serve the public with natural gas in Alberta are under full Board regulation, and they must have Board approval of the rates which they charge to their customers. The time required for the public hearing of a general rate application required by statute does not permit the utilities to promptly reflect sudden cost changes in their rates to prevent losses or excess revenues.

The Public Utilities Board Act, does, however, provide the Board with a mechanism which allows the Board to react to such changes very quickly. Section 50(1) of the Statute reads:

> "When the Board is authorized upon notice to the parties interested to hear an application or dispute, or to make an order, it may, upon the ground of urgency or for other reason appearing to the Board to be sufficient, notwithstanding any want of or insufficiency in the notice, make the like order or decision in the matter as if due notice had been given to all parties, and the order or decision is as valid and takes effect in all respects as if made on due notice."

Pursuant to this Section, the Board has adopted a procedure which authorizes the utilities to pass on to customers any increase or decrease in their costs occasioned by Government action with little or no delay, upon the Board's determination that there have been no offsetting changes in other operating costs or in utility revenues which would make a rate change unnecessary.

This procedure was used in 1983 in February and again in August to deal with the PSP, NGGLT and related changes described in the foregoing. The Board acted pursuant to Section 50(1) and ordered utilities to reflect the net cost decreases in their customer rates.

Federal and Municipal Taxes Included in a Customer's Annual Gas Bill

On November 1, 1980, the Federal Government, under the National Energy Program, began levying a series of taxes on natural gas which resulted in dramatic increases to utility customers' gas bills in the Province of Alberta. During 1983 these taxes were reduced substantially as discussed under "Energy Pricing Agreement" earlier in this Report.

In addition, the municipal taxation on natural gas utilities in Alberta is almost exclusively calculated as a percentage of the gross revenue of the utility within the municipality. The key word here is "gross". The effect of this percentage levy is that when the Federal Government imposed the Petroleum and Gas Revenue Tax, the Natural Gas and Gas Liquids Tax and the Canadian Ownership Special Charge and combined with increases in the Provincial Support Price, the "gross" revenue of the utility increased and, therefore, the municipal tax increased significantly in dollar terms, although the municipal tax rate as a percentage remained constant.

The significance in the change in these two components is shown by the following table which compares an average Edmonton residential customer's annual bill based on 227 GJ per year at December 1979 rates and the same bill calculated at December 1983 rates:

Year	Total Annual Bill	Federal Energy Taxes and Associated Income Tax Effects Included in Annual Bill	Municipal Taxes Included in Annual Bill
1979	$320.00 (100%)	—	$32.00 (10%)
1983	$744.00 (100%)	$86.00 (12%)	$74.40 (10%)

Gas Utilities, Investor-Owned

General

In 1983, hearings were completed relating to the June 1982 General Rate Applications for increased rates by Northwestern Utilities Limited (NUL) and Canadian Western Natural Gas Company Limited (CWNG) which commenced in August 1982.

In Decision No. E83065 dated May 9, 1983 and Decision No. E83074 dated June 14, 1983 the Board determined and approved the rate base, fair return on rate base and the utility revenue requirement (Phase I) for CWNG and NUL respectively.

The Board determined in Decision No. E83065, CWNG's revenue requirement to be $3,563,000 and $5,840,000 less than that requested for 1982 and 1983 respectively. The revenue requirement determined in Decision No. E83074 for NUL was $8,128,000 and $19,198,000 less than that requested for 1982 and 1983 respectively.

The method of refunding excess revenues was approved in Order No. E83140 dated November 1, 1983 for CWNG and Order No. E83126 dated September 28, 1983 for NUL. The refunds were credited to the November 1983 billings for CWNG customers and to the October 1983 billings for NUL customers.

Hearings relating to rate design considerations (Phase II) were held in June 1983 (Part I) and October 1983 (Part II) for CWNG. NUL's Phase II hearings were held in July August 1983 (Part I) and November 1983 (Part II). The Decisions determining final rates for the two companies were pending at year-end.

In February 1983 ICG Utilities (Plains-Western) Ltd. (ICG) filed a General Rate Application with the Board for an increase in rates. Increases in costs related to gas supply, materials, labour, depreciation, income and municipal taxes as well as significant rate base additions and the requested increase in the rate of return on rate base were stated as major factors necessitating the increase. The Board reduced the revenue requirement requested by ICG for test year 1983 by $267,356 and fixed final rates designed to generate the Board determined revenue requirement in Decision No. E83151 dated December 9, 1983.

In Decision No. E83073 dated June 30, 1983 the Board fixed final rates designed to generate the revenue requirement approved for Lloydminster Gas Company Ltd. for the test years 1982 and 1983. The Board approved revenue increases which were less than those requested by the Company in the amount of $18,816 for 1982 and $166,799 for 1983.

Income Tax

In Decisions No. E83065 for CWNG, and No. E83074 for NUL, the Board approved the Companies' proposal to change the method of accounting for income tax from flow-through to Normalization All Taxes Paid (NATP) in the test year 1983. In the case of CWNG, the Board directed the Company to claim as much Capital Cost Allowance (CCA) as possible on items with lower CCA rates. The Board considered that in the event the income tax rebate legislation were changed, the items with higher CCA rates would provide for a faster recovery of the unused CCA pool.

Canadian Western Power and Fuel Company Limited

The Board, in its Order No. E83118 dated September 23, 1983, approved the sale of the gas utility system and certain petroleum and natural gas rights and reserves of Canadian Western Power and Fuel Company Limited (CWP&F) to the Town of Redcliff. CWP&F previously served some 1,427 customers in the Town of Redcliff.

Utilities Not Offering Services to the General Public

The Board's jurisdiction is derived principally from two Statutes, the Public Utilities Board Act and the Gas Utilities Act. In both of these Statutes there are definitions of a public utility and of a gas utility, and these definitions are so broad that they capture a great many firms or individuals whose operations do not fall within the generally conceived ambit of a public utility or a gas utility in that they do not serve the public with any conventional public utility services. The Alberta Legislature

recognized that the imposition of utility regulation in such cases may not serve any useful purpose and would be an impediment to the normal conduct of business for such firms and individuals. Therefore, the Statutes noted provide that those firms or individuals who are not owners of a conventional public utility may apply to the Board to be relieved of duties imposed by parts or all of the Statutes.

The Board's practice in this area is to permit the widest possible latitude to those firms and individuals in the management of their affairs, providing however that it can be demonstrated that the public interest is preserved and the interests of utility customers are not prejudiced. It is significant that such exemption becomes void upon the happening of certain events or upon being rescinded by the Board, and the firm or individual again becomes subject to regulation by the Board.

Applications of this nature are dealt with at in-office hearings held weekly in Edmonton and in Calgary.

Section 6 of Appendix 1 to this Report contains full details of these applications in five subsections labelled 6A through 6E inclusive.

The largest subsection is 6A which lists the applicants for general exemption Orders declaring that the applicant is not an owner of a gas utility or of a public utility, or that any thing is not a gas or a public utility. In 1983, 893 applications were dealt with.

Subsection 6B covers applications from utilities for Orders declaring that certain sections of the Statutes are not to apply with respect to the applicant. Such orders are seldom issued because the general exemptions discussed above are approved in most cases. However, in certain cases an applicant may be an owner of a utility for whom it is appropriate to approve only limited exemptions. An example would be a corporation which has a subsidiary which serves the general public directly. No applications were heard for such specific exemptions in 1983.

Section 6C covers applications for Orders declaring that specific sections of the Statutes do not apply for the purposes of certain transactions which do not affect the general public. Interests in oil and gas properties are often held by a large number of individuals in the form of a joint venture or partnership. When these individuals desire to transfer their interests it may be impractical to obtain the necessary information to enable the Board to grant general exemption declarations for each of the individuals. In these situations the Board has considered it appropriate to declare that certain provisions of the Statutes will not apply to a specific transaction.

Subsections 6D and 6E cover applications for approval of specific transactions. Subsection 6D covers approval of issues of shares, stocks, or bonds payable in more than one year from the issue date. Subsection 6E covers approval to sell, lease, mortgage, merge or consolidate property, franchises, privileges or rights. Applications falling within this section are infrequent as most of the applicants are eligible for general exemptions.

General Supervision of Utilities

The Board is required by Statute to exercise a general supervision over utilities within its jurisdiction, and is empowered to make any investigations or inquiries necessary to satisfy itself as to the manner in which owners of such utilities are in compliance with the law.

Specifically, the Board is required to review the affairs, earnings and accounts of each utility for whom it has previously set rates, within three years of such rate setting, and it may review any utility at any time.

To ensure compliance with the mandatory review requirements, the Board selects utilities to be reviewed during a given year and authorizes technical staff analysts to proceed with the necessary inquiries in accordance with a predetermined schedule.

The consideration of a utility's general rate application also provides an opportunity for the necessary review through the public hearing process and the Board's determination of the utility rate base and fair return which require a thorough examination of the utility's operations. Consequently, the Board's review schedule is under constant revision as applications for approval of changes in rates are received and dealt with, thereby satisfying the formal review requirements.

Reports on the reviews of the affairs, earnings and accounts of the following gas utilities were issued in 1983:

1. Grande Prairie Transmission Co. Ltd.
2. Village of Chauvin
3. Village of Halkirk
4. Town of High Prairie
5. Town of Redwater
6. Town of Wainwright

Reviews of the affairs, earnings and accounts of Tilley Gas Company Limited and the gas distribution systems of the Villages of Andrew and Thorhild were in progress at year-end.

Customer Inquiries and Complaints

The Board receives numerous calls and letters from people seeking information on utility related matters or expressing dissatisfaction with procedures or charges imposed by utilities.

Formal written complaints are registered as applications to the Board pursuant to the Public Utilities Board Act and details of the applications received in 1983 are reported in Appendix 1.

Those applications which involve a regulated utility are listed in Appendix 1 in the section covering the type of utility involved, and then under the name of the utility against whom the complaint was lodged.

Those applications made pursuant to the Municipal Government Act by customers of non-regulated municipally-owned utilities are listed in Appendix 1, Section 7E.

In addition to the preceding applications, the Board received 254 verbal inquiries, by telephone and in person, and 80 written inquiries which were handled by Board staff. The majority of the verbal queries concerned rate increases, billing disputes, security deposits and late payment penalties.

Concern about rate increases generated 17 of the written queries, and billing disputes accounted for another 26 letters. The remaining written inquiries concerned other aspects of utility service such as security deposits, service problems, late payment penalties, and charges for connection and reconnection of service.

All of the verbal inquiries had been resolved by year-end. Five of the written inquiries were still under review as of December 31, 1983.

OTHER REGULATORY FUNCTIONS

Municipal Supply Contracts and Special Franchises
The Municipal Government Act deals with the subject of Municipalities entering into supply contracts and conferring special franchises in Section 279(1) which reads:

> "A council, with the approval of the Public Utilities Board, may
> (a) enter into a contract with a person undertaking to provide the municipality and its residents with a supply of telephones, transportation, light, power, natural gas, artificial gas, water and heat, or any of them, and
>
> (b) confer a special franchise upon that person in respect to the subject matter of the contract,
>
> for any period not in excess of 20 years."

The Municipal Government Act deals with the subject of Municipalities entering into contracts for supply to a municipally-owned public utility in Section 280 which reads:

> "A council, with the approval of the Public Utilities Board, may enter into a contract with any person to supply light, power, natural gas, artificial gas or water to the municipality for the use of the municipal public utility for any period not in excess of 20 years."

Applications for approval under these sections coming before the Board dealt almost exclusively with franchises and contracts for the supply of electricity or gas.

Also included in this category are renewals of special franchises or supply contracts. Renewals are generally for a period of ten years. Section 281(2) of the Municipal Government Act stipulates that "any renewal may be for a period not exceeding ten years from the expiration of the contract".

Milk Prices
Under the Dairy Board Act, the Board is charged with the responsibility of prescribing the minimum price of fluid milk that may be paid to producers, and also the minimum wholesale and retail prices of fluid milk and fluid milk products that may be charged by processors, distributors and sellers. It is important to note that these are MINIMUM prices.

In Decision No. E76104 dated August 16, 1976, the Board adopted the use of the fluid milk pricing formula established by the Production Economics Branch of the Alberta Agriculture Department and stated, inter alia:

> "The Board will continue to use formula pricing as a guide in fixing the minimum price to be paid to producers for Class 1 fluid milk.
>
> The Board reserves the right not to adjust the minimum producer price as indicated by the formula price if it finds that unusual circumstances prevail at any particular time. The performance and results of formula pricing will be monitored continuously, tested against the production cost study annually and reviewed at public hearings periodically in response to an application or upon the Board's own initiative."

In response to price changes indicated to be justified by the results of the pricing formula during 1983, the Board approved increases in the minimum producer prices. These increases resulted in simultaneous increases in the minimum wholesale and retail prices of fluid milk products of one cent per litre on February 1, 1983 and one cent per litre on September 1, 1983.

On November 25, 1983, the Board received an application from certain processors, distributors and sellers for approval of a three cents per litre increase in the minimum wholesale and retail prices of fluid milk and fluid milk products. A hearing is expected to be held in the early part of 1984.

Orders resulting from the Board's milk pricing activities are summarized in Section 11 of Appendix 1. An historical tabulation of milk prices prescribed by the Board from 1970 to 1983 is attached as Appendix 6.

Complaints Under the NOVA, AN ALBERTA CORPORATION Act
The NOVA, AN ALBERTA CORPORATION Act provides in Section 37(2) that, upon complaint in writing of an interested party, the Board is responsible for determining the justness and reasonableness of the rates, tolls or other charges fixed or varied by NOVA, and by order in writing may vary or confirm the foregoing rates, tolls or other charges. No such complaints were received by the Board in 1983.

Appeals Under the Natural Gas Pricing Agreement Act
Section 8 of the Natural Gas Pricing Agreement Act provides that any determination or estimation of an Alberta Cost of Service made under that Act is subject to appeal to the Public Utilities Board.

Husky Oil Operations Ltd. (Husky)
Husky appealed a December 23, 1977 Decision of the Alberta Petroleum Marketing Commission (APMC) on behalf of Husky Oil Operations Ltd., CanDel Oil Ltd., Canadian Propane Gas & Oil Canada Ltd. (the Savanna Creek Producers). The appeal related to a Determination by the APMC of the Alberta Cost of Service for Westcoast Transmission Company Limited (Westcoast) for the month of September, 1977. A similar appeal was launched by Husky with respect to the Alberta Cost of Service for Westcoast for the month of December, 1977.

Interim Order No. E79083 provided that the Alberta Cost of Service for the Savanna Creek gas should include only that portion of the total processing costs and charges of Saratoga, in proportion to the ratio that the volume of the Savanna Creek acid gas bears to the total volume of acid gas processed in the Saratoga plant.

On November 22, 1982, a hearing was held to consider the method of fuel gas allocation as well as to finalize Interim Order No. E79083. On March 21, 1983, Order No. E83061 was issued as a full and final determination of Interim Order No. E79083. Order No. E83061 provided that the determinations or estimations of an Alberta Cost of Service with respect to the Savanna Creek gas shall include only that portion of the total processing costs and charges of Saratoga determined in the ratio that the volume of the Savanna Creek acid gas bears to the total volume of acid gas processed in the Saratoga gas plant, said volumes to be estimated monthly and adjusted annually (thirteenth month adjustment). Provided, however, that with respect to the cost of fuel gas, when only Savanna Creek raw gas is being processed through the Saratoga gas plant, the total of the fuel gas cost shall be assigned to the Savanna Creek gas; when both Savanna Creek raw gas and North Coleman raw gas are being processed through the Saratoga gas plant at the same time, or when neither is being processed, then 58.7% of the total fuel gas cost (based on volumes) shall be allocated to the Savanna Creek gas.

On June 3, 1983 the Court of Appeal granted Leave to Appeal Order No. E83061. The Appeal had not yet been heard at year end. (see Appendix 8)

The Energy Resources Conservation Board Hearings
Order in Council 576/80 provides that certain members of the Public Utilities Board (PUB) are nominated as persons who may be named as Acting Members of the Energy Resources Conservation Board (ERCB).

No members of the PUB were involved in any ERCB hearings in 1983.

Appeals of Board Orders to the Alberta Court of Appeal and the Supreme Court of Canada

Section 62 of the Public Utilities Board Act provides that an appeal may be taken from the Orders and Decisions of the Board to the Alberta Court of Appeal, and the Act specifically states "on a question of jurisdiction or on a question of law". Appeals from the decisions of the Alberta Court of Appeal are taken to the Supreme Court of Canada. Details of appeals of Board Orders and Decisions before the Courts at year end are set out in Appendix 8. No judgments involving the Public Utilities Board were issued by the Courts in 1983.

ADMINISTRATIVE FUNCTION

The Natural Gas Price Protection Plan

Pursuant to the Natural Gas Rebates Act, the Board performs an administrative function under the Natural Gas Price Protection Plan. The Board examines rebate applications and issues "Supply Certificates" and "Rates Certificates" which are required before the Director of Rebates can approve an application for Rebate. The number and type of rebate certificates issued in 1983 are summarized in Appendix 7.

As the value of natural gas produced in Alberta continues to increase, Alberta consumers of natural gas continue to benefit from the shielding from world market prices, provided by the Alberta Government's Natural Gas Price Protection Plan.

This program came into effect on January 1, 1974 and was continued in revised form effective September 1, 1980. The program establishes a "Provincial Support Price" (PSP). The natural gas user pays for the cost of gas up to that level, and the cost of gas above the support price is "rebated" by the Alberta Government to the serving utility. Under the revised program, the Alberta Government's policy is to fix the PSP at 65% of the Alberta Border Price.

Rebates may be paid on the first 1,055 petajoules (PJ) of natural gas, a quantity far in excess of the amount used by virtually any space heating customer. Generally, only petrochemical plants and electric generating utilities would use more.

The Plan provides a subsidy, equivalent to $0.592 per GJ at December 31, 1983, equal to about $134.38 per year to the customer using 227 GJ of natural gas annually. The subsidy has been as low as $0.171 per GJ in early 1976, and as high as $0.621 per GJ in early 1980. Because Alberta Government policy under the revised plan is to fix the PSP as a percentage of the Alberta Border Price, the amount of the subsidy in dollars will increase as the Alberta Border Price is raised.

Because the PSP is reflected in customer rates as that component of a utility's gas purchase cost which is borne by the customer, increases in the PSP generally result in increases in customer rates in the same amount.

Procedures are in place to approve rate increases equal to PSP increases upon the Board's determination that there have been no offsetting changes in other operating costs or in utility revenues which would make the increase in rates unnecessary.

The PSP history is shown in the first column of the following table:

Date	Provincial Support Price (PSP)	Alberta[2] Regulated Field Price	PSP as a % of Alberta Regulated Field Price
January 1, 1974	16.70¢ MMBtu[1]		
April 1, 1975	28.00	–	–
April 1, 1976	56.00	74.103¢ MMBtu	75.6
April 1, 1977	69.50	93.498	74.3
August 1, 1977	73.75	108.809	67.8
February 1, 1978	77.75	123.887	62.8
August 1, 1978	79.00	128.125	61.7
August 1, 1979	75.50¢ GJ	128.297¢ GJ	58.8
February 1, 1980	79.00	141.106	56.0
September 1, 1980	116.60	166.408	70.1
November 1, 1980	115.40	160.065	72.1
October 1, 1981	110.60	148.662	74.4
February 1, 1982	125.80	171.963	73.2
August 1, 1982	140.90	189.764	74.3
February 1, 1983	156.00	213.065	73.2
August 1, 1983	171.20	230.366	74.3

[1] Assuming 1 MMBtu per Mcf for the PSP prices from January 1, 1974 to August 1, 1978 inclusive.
Prices are expressed as cents/MMBtu from 1974 to 1978 (inclusive) and cents/gigajoule thereafter.
(1 MMBtu = 1.054615 GJ).

[2] The Alberta Regulated Field Price is derived by reducing the regulated price at the Alberta Border (the Alberta Border Price) by the amount of the Alberta Cost of Service determined by the Alberta Petroleum Marketing Commission.

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APPLICATIONS TO THE BOARD

SECTION 1: PUBLIC UTILITIES
Telecommunications

Data reported in order of registration number.

ITEM NUMBER

APPLICATION PARTICULARS
(a) REGISTRATION NUMBER/FILE NUMBER/ REGULATED ENTITY
(b) SUBJECT MATTER
(c) DISPOSITION/REFERENCE

1 01 (a) RE82005 E3.4.89-59 Alberta Government Telephones

(b) For an Order or Orders approving a change in existing rates, tolls or charges

(c) (1) **Introduction**

(A) By letter dated January 15, 1982, Alberta Government Telephones (AGT) filed an Application (the Application) with the Public Utilities Board (the Board) requesting the Board to determine a rate base, fix just and reasonable rates, tolls or charges or schedules thereof, on an interim basis effective April 1, 1982 (May 1, 1982 for the Alberta – British Columbia Message Toll Schedule) and approve final rates. Decision E83076 dated May 27, 1983, determined AGT's 1982 Revenue Requirement and Final Rates (exception to Final Rates, see section 6(c) of this summary).

(B) The Interim Rate Application was heard at the Court House in Calgary, on March 1, 1982.

(C) On March 12, 1982, the Board issued Interim Order E82103 fixing and approving interim rates to be charged by AGT.

(D) On April 19, 1982, the Board issued Amending Order E82117 to correct certain errors contained in Schedule "A" attached to Interim Order E82103.

(E) It was agreed at the Prehearing Conference (March 1, 1982) that cross-examination of all of AGT's Evidence (both Phase I and Phase II evidence) be conducted in one sitting of the Board, and similarly, that cross-examination of all of the Intervenors' evidence be conducted in one sitting of the Board.

(F) Cross-examination of AGT's evidence was conducted from April 26 to April 30, 1982 inclusive and from May 3 to May 5, 1982 inclusive.

(G) On July 19, 1982, the date fixed for commencement of cross-examination of the Intervenors' evidence, the Board raised several procedural issues which it considered should be addressed and heard argument in respect of those issues on July 19 and 20, 1982. The Board provided its findings in respect of those issues on July 21, 1982, and its written reasons for its findings were set out in Decision E83076.

(H) Cross-examination of the Intervenors' evidence commenced on July 20, 1982 and continued through July 23, 1982.

(I) Written Argument was submitted on August 25, 1982 and Reply Argument was submitted on September 3, 1982.

(J) Decision E83076 was issued May 27, 1983.

(2) **Test Years**

AGT proposed, and the Board accepted, that the fiscal year ending December 31, 1982, be used as the test year for determining the revenue requirement and just and reasonable rates.

(3) **Rate Base**

(A) The Board acknowledged the evidence of AGT that it is well aware of, and reacting to, the decrease in the level of growth in demand for its services, and the consequent effect of that on future capital expenditures. The Board recognized that certain capital expenditures are committed far in advance and cannot be readily reduced or stopped in response to an economic recession.

(B) The Board accepted AGT's forecast of its Gross Plant-in-Service for January 1, 1982, as a valid starting point for the determination of AGT's rate base for 1982.

(C) Consistent with the Board's treatment in other Decisions, AGT did not include Construction Work in Progress in its calculation of the Rate Base.

(D) It was not clear whether AGT charged interest during construction on a monthly basis and on construction started and completed in the same year. Nor was it clear whether the rate of interest charged was AGT's composite cost of capital. AGT was directed to clarify these matters in its next general rate application.

(E) In respect of comparing the Depreciation Reserve recorded with the theoretical reserve requirement the Board considered AGT's current tolerance level limit of plus or minus 5%, and adjustments to 0% as required, to be appropriate and directed AGT to continue using the same in its Depreciation Reserve adjustment procedure.

(F) The Board was satisfied with AGT's evidence that the "direct weighting of the vintage surviving investment with vintage life expectancy" method which AGT used to determine the remaining life for the account was reasonable and appropriate for Depreciation Reserve adjustment purposes and directed AGT to continue to use the methodology.

(G) The Board accepted AGT's forecast of Depreciation Reserve for the test year 1982 in the amount of $904,884,000.

(H) The Board recognized that the Lead-Lag Study "is representative of only one period" and agreed with Mr. Neldner that it "should be continually updated to keep the measure current and to establish adequate historic data for testing and validating individual study results".

(I) The Board directed AGT to provide a current Lead-Lag Study in its evidence in respect of its next general rate application.

(J) The Board agreed with Calgary that it would not be appropriate to allow Necessary Working Capital in a greater amount than that requested by AGT.

(K) The Board accepted AGT's calculation of its Cash

Operating Expenses Component of Necessary Working Capital in the amount of $12,526,000.

(L) The Board considered the mid-year balances, requested by AGT, in Necessary Working Capital for Materials and Supplies and for Prepaid Expenses in the amounts of $55,435,000 and $10,282,000 respectively, to be reasonable.

(M) The Board determined AGT's Necessary Working Capital to be $78,243,000, as requested by AGT and determined AGT's Rate Base to be $1,935,040,000, as requested by AGT.

(4) **Utility Revenue Requirement**

(A) **Cash Operating Expenses**

The Board agreed with Counsel for AGT that the Board bases its decisions on the evidence before it. However, the Board must be satisfied with that evidence before it can accept it and act on it. The Board also considered that the Applicant Utility must establish more than a prima facie case in full and final determination of a general rate application and the onus of proof was on AGT to satisfy the Board that its forecast cash operating expenses were reasonable and prudent, and necessary to provide the required service.

The Board recognized the frustration of the Intervenors in their attempts to analyze the forecast expense evidence of AGT.

The Board recognized that providing supporting schedules for each account in the four main expense accounts would result in voluminous evidence. However, supporting schedules for those accounts which represent a substantial part of the main account should be provided to assist the Board and the Intervenors in their analysis of the forecast expenses. Further, supporting schedules for those accounts which are forecast to increase more than the average increase should be provided for adequate analysis.

The Board acknowledged that detail in respect of the filed evidence may be obtained through the Information Request process. However, the Board and the Intervenors found AGT's responses to the Information Requests in some cases lacking the detail and the specific information requested.

The Board acknowledged also that information further to the filed evidence and that provided through the Information Request process may be obtained through cross-examination of AGT witnesses. However, in numerous instances, cross-examination resulted in undertakings to file a response later. The Board understood that an Applicant's witnesses, and in particular, a financial witness, responding to a question requiring a precise response, cannot have responses to all questions immediately at hand. However, it appeared in cross-examination that some of AGT's witnesses could have been better equipped and better prepared to respond to cross-examination. The Board will not direct AGT specifically in respect of filed evidence, Information Request responses and responses to cross-examination, but will expect AGT to consider the Board's comments in preparing for its next general rate application.

As stated by Dr. Quirin, the reason given by Mr. Neldner for abnormal growth in certain expense accounts was the change in accounting practices. However, the amount of growth in those accounts for that reason was not quantified and the accounts which "lost" that growth were not identified.

Whether AGT should change its accounting practices, or whether all those changes should be made in one or several accounting periods, is a management decision. However, for the purposes of expense control, and for the purposes of comparing expenses of one accounting period with other accounting periods, identification of the accounts involved and quantification of the amounts involved should be a requisite. The Board will expect clearer evidence in that regard in AGT's next general rate application.

The Board noted that notwithstanding that AGT implemented a "hiring freeze" in 1982, Exhibit 44 (response to Information Request CPA 16) provided staff increases as a reason for expense increases no fewer than twenty times.

Mr. Neldner's view that one could estimate a "normal" increase in expenses by estimating growth and inflation without regard, it appears, for productivity improvement, was considered simplistic.

Notwithstanding the Board's reservations in respect of AGT's forecast 1982 Cash Operating Expenses, as addressed above, the Board accepted AGT's forecast in that respect for inclusion in AGT's Utility Revenue Requirement.

(B) **Non-Cash Operating Expenses**

The Board was concerned that AGT's method of forecasting Depreciation Expense using rates from the previous year might result in either an overstatement or understatement of forecast Depreciation Expense for a test year. It may be that a more accurate determination of the deviation adjustment could be explicitly developed from forecast theoretical accumulated depreciation and forecast booked accumulated depreciation.

The Board recognized that the "distribution of investment by vintages" changes from year to year and that such changes could cause depreciation rates to increase or decrease. The Board considers that AGT should take that factor into account in forecasting test year Depreciation Expense. The Board will expect AGT to address the above comments in its next general rate application.

The Board accepted AGT's current method of charging Depreciation Expense.

In argument, Counsel for Edmonton submitted that some of AGT's Two Tier Contract customers were making Tier A payments over a longer period of time than the life of the equipment involved, and in such cases AGT would be understating its net income and overstating its rate base. AGT responded in reply argument. The Board was not convinced that the problem envisaged by Edmonton existed.

In Decision E77014 the Board directed AGT to continue to file with the Board its annual depreciation studies and AGT had met that requirement.

The Board expected AGT to continue to perform annual depreciation studies. The Board considered that it should continue to monitor AGT's depreciation practises.

The Board directed AGT to continue to file its annual depreciation studies, duly attested by the engineer in charge, setting out the depreciation rates it proposed to charge for each account sub-account category for the ensuing year, together with corresponding changes to depreciation parameters, depreciation expense changes and supporting narrative as in the circumstances is applicable to support any changes resulting from the updating of retirement experience and judgement, and such other data and information which the Board may require for monitoring purposes.

The Board directed AGT to file annually the results of the historical 10 year band analyses for all accounts sub-accounts categories and the selected historical parameters used to generate the simulated survivors used for depreciation expense calculations of partial mortality accounts.

The Board directed AGT to file annual reconciliations between estimated depreciation expense and actual depreciation expense.

The Board approved AGT's depreciation objective as stated by Mr. Kalvaitis and AGT's continued use of the Equal Life Group method of determining Depreciation Expense.

The Board accepted AGT's forecast of Depreciation Expense for 1982 in the amount of $227,620,000.

The Board's comments in respect of Depreciation Expense were also applied to Depreciation Expense Included in Operating Expense accounts.

The Board included that amount forecast by AGT for the "Depreciation Expense Included in Operating Expense Accounts" in its calculation of Utility Revenue Requirement.

The Board considered the inclusion and amount of Accrued Vacation Liability forecast by AGT to be appropriate.

The Board considered the inclusion and amount of the opening balance of Materials and Supplies forecast by AGT to be appropriate.

The Board considered the inclusion and amount of the opening balance of Prepaid Expenses forecast by AGT to be appropriate.

The Board calculated the Non-Cash Operating Expenses to be included in Utility Revenue Requirement, as forecast by AGT, to be $307,148,000.

(C) **Income Taxes**

Since AGT is an agent of the Crown, and accordingly, is not subject to Corporate Income Taxes the Board did not include any amount for Income Taxes in its calculation of Utility Revenue Requirement.

(D) **Fair Return**

The Board considered that AGT should review the matter of a "target" debt/equity ratio in terms of long-run effects and if they considered that achieving a debt/equity ratio of 80/20 continued to be a prudent and desirable objective, a specific program to achieve that end should be established.

For the purpose of fixing a Fair Return on AGT's Rate Base, the Board assumed that AGT's Mid-Year Rate Base was financed by a Mid-Year Capital Structure consisting of 93.37% debt capital and 6.63% equity capital.

It was expected that the Province would continue to guarantee AGT's debt in the financial market and with AGT's "triple A" rating, the Board considered that AGT would not have any difficulty in obtaining debt financing.

The Board considered AGT's forecast embedded debt cost rate of 12.5% appropriate for the purposes of fixing a Fair Return in this Decision.

Considering the amount of return on that part of AGT's Rate Base deemed to be financed by equity capital which AGT requested, the Board considered it not necessary to address the matter at length. However, the Board offered comments in the spirit of assisting the parties in AGT's next general rate application.

The purpose of Dr. Garfield's evidence was not clear considering the return requested by AGT and the manner in which the return was determined. In the circumstances, the requested return did not require the support of Dr. Garfield.

The Board considered that the Province's provision of guarantee of AGT's debt financing is a valid factor in determining AGT's required return in that AGT may not require the level of return required by utilities which do not enjoy like support. The Board did not consider it appropriate to speculate whether Provincial support will or will not continue.

The Board did not consider that the "return in kind" concept advanced by Dr. Quirin was one of the relevant facts that it should consider in fixing the Fair Return for AGT.

The Board determined that the amount of $19,244,000 was the appropriate return on that part of the rate base deemed to be financed by equity capital. This represented a 15% cost rate on equity capital.

The Board fixed AGT's Total Fair Return for the 1982 test year at $245,087,000.

(E) **Total Utility Revenue Requirement**

The Board determined AGT's Total Utility Revenue Requirement for the 1982 test year to be $969,773,000.

(5) **Other Matters**

(A) **Productivity**

The Board agreed with AGT that the Total Factor Productivity (TFP) study undertaken by AGT "is a step in the right direction" but the Board was not as confident as Mr. Harris appeared to be in the study results and his precise measurement of revenue requirement savings.

The Board considered that it would be inappropriate to make specific directions relating to TFP methodology and to indexing procedure when the CTCA/DOC study was in progress. The Board encouraged AGT to continue its participation in the CTCA/DOC study.

The Board directed AGT to continue to monitor its productivity, to continue to improve its productivity measurement, and to provide evidence in that regard in its next general rate application.

(B) **Quality of Service**

The Board considered that reducing the level of service was not synonymous with reducing the quality of service.

The Board found no evidence that AGT's quality of service measurement plans were not producing an appropriate measure of service quality, or that expenditure on the plans was excessive.

The Board was not confident that the plans were in fact appropriate measures of service quality, and accordingly that the expenditure was prudent. The Board directed AGT to review its quality of service measurement plans and the cost of same to ensure that the intended purpose of the plans was accomplished at a reasonable cost.

(6) **Rates**

(A) **Revenue Effect of Proposed Rates**

Appendix 4 (as amended) of Exhibit 4 showed that the proposed rates, if they were in effect from January 1, 1982, were forecast to generate revenue in the amount of $969,498,000, an increase of $93,000,000 over the forecast 1982 revenue at the existing rates. The forecast annualized revenue was $885,000 less than AGT's forecast 1982 revenue requirement, and $275,000 less than the 1982 revenue requirement determined by the Board.

AGT forecast that the proposed rates, effective April 1, 1982, would produce a revenue increase of $69,313,000 in 1982. AGT did not choose to recover the 1982 revenue deficiency.

The Board was not persuaded that it should direct AGT to establish sophisticated and expensive forecast models to supplement its forecasting procedures. However, the Board directed AGT to review its revenue forecasting procedures with the intent of providing more adequate support for its revenue forecasts in future rate applications.

The Board accepted Mr. Fyles testimony that revenue from the sale of terminal equipment would not affect AGT's 1982 total revenue significantly.

The Board found that the annualized revenue forecast for 1982, as adjusted to include omitted items of revenue such as increased revenue from exchanges changing rate groups due to station growth, increased revenue from interest on overdue accounts etc., did not differ significantly from the 1982 revenue requirement determined by the Board.

However, the significance of the omitted revenue item increases had to be considered because AGT designed the proposed rates to recover its annualized revenue requirement and those rates were intended to continue into 1983.

The Board directed AGT to include all revenues in its forecast total revenue in future rate applications.

(B) **Rate Design and Pricing Policies**

The Board accepted, for the purposes of this decision, AGT's position that no major changes be made in rate design or pricing policies at this time.

(C) **Exchange Service**

The Board noted that the Interim Rates in effect included additional rate groups 16 to 19 inclusive in order to provide for growth in some of the locations that have EFRC (Extended Flat Rate Calling) with Edmonton and Calgary.

Concerning a new basic exchange service category "Key Telephone Trunk Service", the Board agreed with the Intervenors that Mr. Fyles' filed testimony indicated that the proposed higher rate increase for trunk services appeared to be based solely on the criteria of higher usage. However, the Board noted that Mr. Fyles expanded his evidence in cross-examination.

The Board noted that in Mr. Fyles' evidence AGT intended to introduce usage sensitive pricing for business services in the near future, presumably with the view of making that service compensatory eventually and presumably the proposed higher rate increase for trunk service was a step in that direction.

The Board approved the addition of Key Telephone Trunk Service to AGT's basic exchange services and approved the rates proposed for Key Telephone Trunk Service, Rotary Service and Switchboard Trunk Service.

Concerning the differential increase between residence and business individual line service, the Board agreed with the Intervenors that AGT provided minimal evidence to justify the increase in the differential between the rates for residence and business services.

Although the Board was less than satisfied with AGT's evidence in respect to the proposed 10% and 15% increase in residence and business rate respectively, it had no evidence in respect of an across-the-board 12% increase. The Board did not consider it appropriate to substitute its judgement for the judgement of AGT management in respect of the level of increase to be applied to each of the Individual Line Service customer groups.

Accordingly, the Board approved the Individual Line Service rates as proposed by AGT.

Concerning AGT's adjustment to Residence Multi-Party Service Rates to be the same as the rates for Residence Individual Line Service in all rate groups, the Board agreed with AGT's treatment.

Concerning the Network Access Rates for Individual Line Service customers acknowledged in AGT Filing 82-33, the Board considered that the "market" will determine whether the proposed $1.00 differential for the access rate is unjust, unreasonable or unduly preferential, and that experience is necessary to determine whether the differential in the charge for "renting" or "owning" should be greater or less.

Accordingly, the Board approved the Network Access Rate proposed by AGT for Individual Line Services.

Concerning Radio Paging rates, the Board accepted Mr. Fyles testimony that AGT accepts the principle of "charging" itself the same network access charge as it charges its competitors, in determining appropriate radio paging rates. The Board found no reason to require AGT to unbundle those rates to ensure that

it imputes such a charge to itself for rate making purposes.

The Board also found no reason to require AGT to unbundle its radio paging rates to ensure that its radio paging service is compensatory. The Board accepted that AGT was committed to making its Non-Basic Services, collectively, compensatory through the contribution test.

The Board also accepted AGT's reasons for using a value of service approach, rather than a cost approach, in determining radio paging rates. The Board, after considering the relative insignificance of the service in terms of revenue, considered it inappropriate to require AGT to perform elaborate cost studies in respect of radio paging.

The evidence of the CRCCA that AGT's rates for radio paging were higher than the rates charged by other telephone companies was of little assistance to the Board in determining the justness and reasonableness of AGT's rates. The Board found no reason not to accept AGT's rates for radio paging as just and reasonable.

Concerning General Mobile Telephone Service, the Board considered AGT's proposal to separate mobile calling rates and message toll rates appropriate.

The Board considered that AGT's intent to make General Mobile Telephone Service compensatory was appropriate.

The Board considered that a charge for air time to a mobile unit receiving a call was not just and reasonable.

The Board did not fix as final rates the Interim Rates for General Mobile Telephone Service in this Decision. The Board directed AGT to redesign the rate, having regard to the Board's comments and in particular those comments in respect of the charge for calls received by a mobile customer. AGT was to submit the redesigned rates to the Board and Intervenors for consideration at a hearing to be set by the Board for that purpose.

The Board directed AGT to devise and submit to the Board and Intervenors at that hearing, a method by which any difference between the revenue collected pursuant to the Interim Rates for the service and the revenue due pursuant to the redesigned rates might be refunded or collected.

Concerning AGT's proposal to change the financing rate for Tier A charges for those customers who chose to pay those charges in monthly installments over a number of years, the Board considered AGT's proposed method of establishing the new financing rate for Tier A charges to be appropriate.

Concerning AGT's proposed Alberta Intra-Provincial Message Toll Rates, the Board was not persuaded by the evidence and argument of Edmonton that econometric studies of the price elasticity of demand for toll services, if undertaken by AGT at the direction of the Board or otherwise, would produce results reliable and conclusive enough to influence management's judgement in setting toll rates. The Board expected that if experience indicated a serious reduction in toll revenues as a result of the increase in Intra-Provincial Message Toll Rates, AGT would implement corrective action. The Board, therefore, found the Alberta Intra-Provincial Message Toll Rates just and reasonable.

The Board found AGT's proposed Extra-Provincial Message Toll Rates to be just and reasonable.

AGT was directed to file with the Board, at each year-end, an updated compilation of its Non-Basic Service Rates.

Concerning Telephone Device for the Deaf (T.D.D.) Service, Filing 82-58 heard on March 2, 1983, the Board concluded that T.D.D. Service was not the same as or similar to regular message toll service and has less value to the customers than regular toll service, and the T.D.D. Service will be compensatory in terms of costs and therefore the Board found the proposed rates for T.D.D. Service to be just and reasonable, and not unjustly discriminatory or preferential. The Board emphasized that this decision was not based on any social, compassionate or political criteria or objectives.

(7) **Other Matters**

(A) **Categorization of Service Offerings**

The Board confirmed AGT's Categorization of Service Offerings, as submitted by AGT as of August 25, 1982.

The Board directed AGT to file with the Board, at each year-end and with each general rate application, an updated Categorization of Service Offerings Schedule.

(B) **Administrative Procedures**

The Intervenors, after Board acknowledgement of Filings 82-31 to 82-36 inclusive, took the position that the "filing for acknowledgement" procedure required revision. The Board heard evidence from AGT and the Intervenors concerning the "filing for acknowledgement" procedure.

The Board noted that it ruled during the hearing that all filings made by AGT between general rate cases may be made an issue in AGT's next general rate application. The Board also noted that filings made by AGT during a general rate application may be made an issue in the hearing of that application, as was the case in respect of Filings 82-31 through 82-36. The Board also noted that it reviews AGT's filings for acknowledgement prior to acknowledgement and could initiate hearings in respect of the filings if it was considered that a more extensive review was required. The Board also noted that any interested party could initiate a hearing in respect of any filing if the party considers it appropriate, whether or not the subject of the filing had been implemented.

The Board was not persuaded that the filing for acknowledgement procedures required amendment at this time.

(C) **Contribution Test**

It appeared that the Intervenors considered that the implementation of interconnection had in some way affected the principles of the Contribution Test, and had in some way made the test inadequate, but they did not substantiate that perception.

Although an issue hearing might be the more appropriate forum to fully address matters in respect of the Contribution Test, the Board did not preclude the hearing of substantive new evidence in a general rate case. The Board also stated that any interested party may at any time make application or objection to the Board in respect of the Contribution Test.

(D) **AGT Subsidiaries**

Intervenors expressed concern over AGT's regulatory treatment of subsidiaries. AGT's counsel responded in argument respecting the Intervenors' concerns.

The Board considered that AGT's charges to Alberta Telecommunications International (ATI) of "fully loaded rates plus mark up" for AGT personnel loaned to ATI, and the inclusion of that revenue in its general revenues, appropriate.

(E) **Foreign Exchange**

The Board directed AGT to review its method of accounting for foreign exchange gains and losses and consider the use of a reserve account system whereby the customers would pay or benefit from actual losses or gains only rather than theoretical losses or gains over the debt life.

(F) **Interconnection Exception**

The Board considered that making interconnection available in the annexed areas would impose interconnection on Edmonton Telephones, who will ultimately provide service in those areas and whose decision it should be whether to permit interconnection in those areas. Since interconnection is, in practical terms, irreversible, such an imposition would ultimately create discrimination in Edmonton Telephones' service area.

Accordingly, the Board considered that existing interconnection in the subject areas was not unjustly discriminatory.

(G) **Standards, Regulations and Practices**

The matter of AGT's Regulations was raised by the Board at the hearing of the application and in particular, the question of whether the Board should "fix" the Regulations was addressed. The Board also requested argument on whether, and to what extent, the AGT Act limited the jurisdiction of the Board in respect of AGT, as provided in the Public Utilities Board Act.

The Board confirmed the position it took in this respect in Decision E81118 and Decision E81220.

Counsel for AGT addressed the issue of "Regulations" in discussion and argument.

The Board considered that it should fix the Regulations pertaining to those services for which the Board fixes rates. Similarly, the Regulations pertaining to the services for which the Board does not fix the rates should be filed with the Board, as are the rates. Regulations fixed by the Board may not be altered without prior approval of the Board.

The Board considered that Section 81(c) of the Public Utilities Board Act intends that the Regulations which the Board should fix are those which are directly associated with AGT's service to its customers, i.e., those which prescribe the conditions of service offered and taken.

AGT was directed, in its next general rate application, to submit for Board approval those Regulations associated with AGT services for which the Board fixes rates. AGT was also directed to submit for Board acknowledgement those Regulations associated with new price-regulated Basic Service Offerings and those Regulations associated with AGT Non-Basic services which are not price-regulated by the Board.

(H) **Issues Raised by the Board**

At the opening of the hearing on July 19, 1982 (Part 2 – Examination of Intervenor Evidence), the Board raised seven issues which it considered required attention and clarification prior to proceeding with the hearing. The Board set out its position briefly in respect of each of these issues and invited argument by the parties on the issues and the Board's position on each. Following extensive argument, the Board provided a decision from the bench on each issue with written reasons to follow. The issues, the decisions and reasons therefor were:

Rates at Issue in a General Rate Case

At the rate hearing, the Board's decision was stated as:

> "It is the Board's decision that all the regulated rates of AGT are at issue in a general rate case. The extent of examination into any individual rate is of course, in the discretion of the Board."

The Board considered that it could not fulfill its obligation to fix just and reasonable rates and the relationship between rates if it considered only part of the rates of a utility in a general rate case. Justness, reasonableness, preference and discrimination can only be measured by comparison, and partial comparison is inadequate.

The Board did not agree with AGT's position in respect of finality of Board Orders and did not agree with the argument of Counsel for AGT that the Board does not have jurisdiction to change a rate unless AGT proposed that it be changed.

The Board confirmed its decision that all of AGT's price-regulated Basic Service rates are at issue in a general rate case.

Rates Filed Between Rate Cases

At Transcript 705, the Board stated as follows:

> "The second matter which appears to require clarification is the ultimate disposition of rates filed by AGT for approval or for acknowledgement by the Board between rate hearings or during the course of a rate hearing."

The Board decision at the hearing was as follows:

> "It is the Board's decision that since rates filed between rate hearings become upon acknowledgement or approval, part of the schedule of rates of AGT, the Board's findings in respect to issue 1 applies, and disposition of those rates is included in the disposition of all rates in a general rate application."

The Board considered that the subject matter of, and the rates associated with all AGT filings made between general rate cases may be at issue in the

next general rate case. The subject matter of, and the rates associated with, any filings made between the date of a general rate application and the final day of hearing of the application may be made an issue in the general rate case, having regard to timing and the opportunity for all parties to fully address the matter.

The Board considered that rates associated with filings for approval, which filings require notice and hearing, should be approved on a final basis unless at the time of approval, AGT is "on" interim rates, in which case the rates should be approved on an interim basis and subsequently finalized with the other rates.

The Board agreed with the comment of Counsel for Calgary that "final rates are only final until the Board gets a new application and then sets new final rates."

Filings 82-31 to 82-36 Inclusive

The issues here were firstly, whether Filings 82-31 through 82-36 may be considered in conjunction with the Application and, secondly, if they may be so considered, whether they should be so considered.

The subject matter of Filings 82-31 through 82-36 was terminal interconnection and since Board Decision E81235 was the subject of applications for review by the Canadian Petroleum Association (CPA) and AGT, the Board had reservations about considering the filings while the review applications were before the Board.

AGT and the Intervenors agreed that the review applications need not preclude consideration of the filings in the general rate case, if the Board deemed such consideration necessary.

AGT Counsel argued that the Board had scrutinized the filings prior to acknowledgement and there was no need to scrutinize them further.

The Intervenors argued that since they did not have the opportunity to address the subject prior to acknowledgement, they should be provided the opportunity in the rate case.

The Board considered that the subject of Filings 82-31 through 82-36 and the (access) rate associated therewith may impact on AGT's revenue requirement and on its other rates.

The Board ruled that the filings should be considered in the general rate case and directed AGT to provide a witness to be examined on the filings.

The Board's reasons in respect of issue 2 applied to issue 3.

Filing 82-37

Filing 82-37 dated June 25, 1982, was a filing for approval of the deletion of Basic Terminal Equipment (Voice) Services.

The Board raised this issue to determine whether the matter could be heard during the hearing of the Application.

Counsel for AGT argued that AGT had no objection to the filing being heard during the sitting of the Board on the general rate case, but argued that "it should not be included in the rate case" since it did not deal with changing any rates, and had no effect on AGT's rate base, fair return, revenue requirement or rates.

The Intervenors argued that the filing was "interdependent to a certain extent" with Filings 82-31 through 82-36 and if the Board concluded that the latter should be included in the context of the general rate case, Filing 82-37 should also be so considered. The Intervenors also argued that Filing 82-37 would have substantial revenue effects.

The reasons for the Board's decision in respect of issue 4 were provided in the quote at the hearing:

> ". . . in respect of the hearing of AGT's application arising from Filing 82-37, since the filing does not involve rates, per se, and acknowledging Mr. Rooke's statement that the filing has no effect on revenue requirement, the Board will follow its usual practise in regard to such filings and prescribe notice of the application and fix a date for hearing the application."

Intervention of J. Surkan

Part 1 of the hearing of the Application (examination of AGT evidence) concluded on May 5, 1982. Part 2 (examination of Intervenor evidence) was scheduled to commence on July 19, 1982.

On June 30, 1982, Mr. J. Surkan requested permission to make a presentation at the Part 2 hearing. The Board agreed to hear Mr. Surkan on the understanding that his presentation would be subject to cross-examination.

Counsel for AGT and the Intervenors did not oppose Mr. Surkan's intervention.

Although the Board was reluctant to permit "late" interventions, it was equally reluctant to preclude the hearing of a "late" intervenor's evidence which may be useful in deciding an application, providing that the "late" intervention does not disrupt or unduly delay the proceedings and providing that the other parties are given full opportunity to adequately react to the "late evidence".

Intervention of the Canadian Radio Common Carriers Association (CRCCA)

The CRCCA did not appear at the prehearing conference in respect of the Application and did not appear at the Part 1 hearing of the Application.

On June 4, 1982, the CRCCA expressed a particular interest in "selector level rates" and the Board advised the CRCCA and the parties to the Application on June 8, 1982 that it would permit the CRCCA to participate in the hearings to commence on July 19, 1982. The Board considered if the CRCCA's evidence was submitted forthwith in respect of the one issue with which it was concerned, there would be ample time for information requests and responses on the evidence prior to July 19, 1982.

The CRCCA submitted evidence on June 14, 1982. By letter dated July 7, 1982, Counsel for AGT advised Counsel for the CRCCA (copy to the Board) that AGT was prepared to "accommodate the request of the CRCCA and the recommended disposition of the Board" subject to certain conditions.

At the hearing the Board decided as follows:

> "In respect of issue 6, which is the intervention of the Canadian Radio Common Carriers Association, the Board will permit the CRCCA only to

cross-examine a witness of AGT in respect of the single issue raised by the CRCCA in its evidence, and will permit the filing of, and cross-examination of the CRCCA's direct evidence. CRCCA will not be permitted, in presenting its direct evidence, to supplement its written evidence. CRCCA will be permitted to cross-examine other intervenor evidence."

In respect of the argument of Counsel for AGT that the rates which the CRCCA wishes to address are not before the Board, the Board's findings and reasons in respect of issue 1 applied.

The reasons given by the Board in respect of issue 5 apply equally to issue 6.

The Board considered that it had not offended the provisions of Sections 4 or 5 of the Administrative Procedures Act, as suggested by Counsel for AGT since the decision was subject to argument by the parties and once the CRCCA was permitted restricted participation, the Board offered AGT and all other interested parties full opportunity to prepare for and cross-examine the CRCCA's evidence and offer rebuttal evidence and argument with respect thereto.

Intervention of the Director

By letter dated June 22, 1982, the Director advised the Board, AGT, and the Intervenors that he intended to intervene in the AGT hearing to commence in July, 1982, in respect of "radio paging selector level rates".

By letter dated July 7, 1982, Counsel for AGT opposed the proposed intervention of the Director.

On July 14, 1982, the Director submitted written evidence to the Board, AGT and the Intervenors.

The matter of the Director's intervention was argued by the parties on July 20, 1982.

The Board allowed the Director to intervene.

Counsel for AGT opposed the Director's intervention for the same reasons he opposed the intervention of the CRCCA. The Board's reason for decision in respect of issue 6 applied to issue 7.

Counsel for AGT also opposed the Director's intervention on the grounds that he had no legal capacity to appear as a party in proceedings before the Board, and further that the Director was not an interested party as defined by the Administrative Procedures Act. His argument was essentially the same as argument he presented to the Board at a hearing on November 25, 1982, in respect of the Director's intervention in another AGT application. The Board issued Decision E83017 dated January 26, 1983, in respect of that application. In that Decision, the Board permitted the Director's intervention and gave reasons therefor. The Board adopted these reasons for its decision to permit the Director to intervene in the Application.

(l) **Costs**

The Board will convene a hearing to deal with the matter of Intervenor costs in respect of the Application and with the matter of AGT's claim for costs against Edmonton. In process at year-end.

1.02 (a) RE82059/E3.4.89-53-1 R.V./Alberta Government Telephones

(b) Application by the Canadian Petroleum Association for a review and variance of Decision E81235 in respect of an application of AGT for approval of the transfer of Terminal Equipment (Voice) Services from regulated intra-provincial basic services to unregulated intra-provincial non-basic services and of revised basic exchange rates

(c) Withdrawn November 14, 1983.

1.03 (a) RE82068 E3.4.89-53-2 R.V. Alberta Government Telephones

(b) Application by AGT for review and variance of Decision E81235 in respect of an application of AGT for approval of the transfer of Terminal Equipment (Voice) Services from regulated intra-provincial basic services to unregulated intra-provincial non-basic services and of revised basic exchange rates

(c) Withdrawn October 19, 1983.

1.04 (a) RE82105 E3.4.89-60 Alberta Government Telephones (AGT)

(b) For an Order approving the deletion of certain basic terminal equipment (Voice) services (Filing 82-37)

(c) (1) **General**

E83125 dated September 27, 1983, approved the deletion of certain basic terminal equipment (Voice) services as set out in Filing 82-37.

(2) **Background**

(A) By Filing 82-35, filed on June 18, 1982, and acknowledged by the Board, AGT included Multiple Line Service (MLS) Terminal Equipment (Voice) in its Non-Basic Services Tariff.

(B) By Filing 82-37, dated June 25, 1982, AGT proposed to delete the above services form its General Tariff – Basic Services since by Filing 82-35, those services were duplicated in the Non-Basic Services Tariff. The effect of the proposed deletion would be that price regulation of those services by the Board would cease.

(3) **Information Requests 82-1 AGT (Director) 2 and 21**

(A) Certain information requests made by the Director of Investigations and Research (the Director) of AGT were considered by AGT to be irrelevant in light of Decision E83017 which found certain issues to be irrelevant to the hearing of Filing 82-37.

(B) After hearing Argument from the Director and AGT, the Board considered that the requests were based on the erroneous assumption that the Contribution Test was intended to measure the profitability of individual basic and/or non-basic service offerings. The Board accordingly ignored those requests and the responses in the Decision.

(4) **The Issues**

A. **Competition**

(1.) General

(A) The Board commented on the apparent paradox exhibited by the Intervenors in that, in terminal interconnection hearings, the Intervenors welcomed and supported the concept of a free competitive terminal equipment market since it was held to be in the interest of telecommunications subscribers and in the public interest. In contrast, with interconnection in place, and terminal equipment deregulation proposed, these same proponents of deregulation appeared to propose that the Board either continue some form of existing regulation or impose some new form of reg-

ulation, which regulation would apply to AGT only.

(B) The Board agreed with the Intervenors who argued that the evidence of AGT in respect of trunks connected to privately owned MLS customer equipment between July and November, 1982, did not indicated the existence of "viable competition" in the marketplace. However, the Board considered that the evidence indicated that competition had emerged and grown.

(C) The Board considered it more appropriate to expect competition to become viable than to speculate that it will not. The Board considered it more appropriate to interfere in the marketplace only if and when it becomes necessary, rather than interfere initially on the basis of speculation that such interference will become necessary.

(D) The Board considered that although approval of Filing 82-37 would remove price regulation of terminal equipment, several other "subscriber protections" were, and would remain in place. AGT was committed, by policy, to charging, insofar as possible, compensatory rates for each of its Non-Basic Services and that the Board could review AGT's Individual Service Profitability Tests to ensure AGT adhered to the policy. AGT was also committed to pricing its Non-Basic Services at a level which ensured the Non-Basic Services, collectively, made a positive contribution to Basic Services (the Contribution Test), as well, cross-subsidization of Non-Basic Services by Basic Services would require substantial Basic Service Rate increases which would require Board approval. Finally, the Board on its own initiative, or on application by any party, could transfer any Non-Basic Services to the Basic Services category of services, and accordingly reinstitute price regulation in respect of that service, if for any reason such action was deemed necessary.

(E) The Board did not agree with Canadian Business Equipment Manufacturers Association that a further hearing in respect of competition was required at this time.

(F) The Board considered it inappropriate to inhibit further AGT's ability to compete in the terminal equipment marketplace.

(2.) Competitive Information

(A) The Board noted with approval, the procedures established by AGT to preclude the flow of competitive information from its monopoly "division" to its competitive "division" and that AGT had gone as far as possible to reduce any competitive advantage it had through knowledge of in-place MLS terminal equipment.

(B) The Board considered it inappropriate to direct AGT to make public, information in respect of its MLS customer contracts.

(3) Customer Equipment Records

The Board considered that directing AGT to provide equipment records to all of its MLS customers on a regular basis would amount to an unwarranted interference in the marketplace.

(4) Floor Prices

(A) The Board considered the Regulation of floor prices for competitive service might result in subscribers paying more for such services in certain circumstances and, accordingly, such regulation would not be in the public interest.

(B) The Board concluded that further regulation of AGT's Non-Basic Service rates was unwarranted and inappropriate at this time.

(5) Centrex

(A) The Board considered that there were alternative services to Centrex, that it is appropriate for the Centrex rates to be compensatory and that Centrex customers had the opportunity to apply to the Board to consider the Centrex rates.

(B) The Board found no reason to exclude Centrex service from the group of services which AGT proposed to be deleted from the Basic Service.

(6) Separate Subsidiary

(A) The Board considered that the establishment of a separate subsidiary by AGT through which it would offer Non-Basic Services was not in the interests of AGT's Basic Services subscribers and not in the public interest.

(B) Since it was not addressed in the proceedings, the Board considered it unnecessary to address the matter of its jurisdiction to order AGT to establish a separate subsidiary.

B. **Standards and Certification**

(1) The Board was satisfied that the standards and certification procedures proposed by AGT met criteria set out in E81235, and considered AGT's standards and certification procedures appropriate.

(2) The Board noted that any interested party who considered himself aggrieved by certain standards and certification procedures could apply to the Board for remedy and that the Board considered it had jurisdiction to respond to any such application.

C. **Customer Premises Wiring**

(1) The Board considered that AGT's Basic policy in respect to point of connection to AGT's network would satisfy most subscribers and that negotiations would satisfy the remaining cases.

(2) The Board considered AGT's policy to sell in-place wiring at market value consistent with the concept of a competitive market.

D. **Interpositioning**

The Board noted with approval that, although AGT's interpositioning policy appeared initially to be rigid, it was, as stated by Counsel, flexible and negotiable. If problems arise from the application of the policy, the Board expected that AGT would develop interpositioning standards to eliminate the problem. Accordingly, the Board did not direct AGT to develop such standards.

E. **Accounting Considerations**

(1) The Board considered that classification of the sale

of in-place equipment as a "sale" was appropriate in the existing circumstances.

(2) In making its decision in the above regard, the Board was persuaded by the evidence that through AGT's proposed accounting treatment, gains or losses on the sale of in-place equipment would be identified and quantified rather than "buried" in the depreciation reserve.

(3) The Board indicated that if gains or losses on the sale of in-place equipment were abnormal in a test year, the Board could take that into account in its determination of test year revenue requirement, and consequent Basic Service rates, to avoid rate instability.

F. **Costs**

The Board directed the participants to file statements of their costs. In process at year-end.

1.05 (a) RE82105 E3.4.89-60 Alberta Government Telephones

(b) For an Order settling the relevancy of certain issues to the hearing of Filing 82-37 and ruling on the legal capacity of the Director of Investigation and Research (Combines Investigation Act) (the Director) to appear before the Board in the hearing of Filing 82-37

(c) The Board ruled on the relevancy of certain issues which were in dispute between AGT and the Intervenors, as follows:

(1) Evidence or discussion in respect of system interconnection is not relevant to the hearing of Filing 82-37.

(2) The pricing of terminal equipment is not relevant to the hearing of Filing 82-37.

(3) AGT's currently proposed policy in respect of inside wiring is relevant to the hearing of Filing 82-37.

(4) Evidence and re-examination in respect of the concept and methodology of the contribution test is not relevant to the hearing of Filing 82-37.

(5) The directory issue is not relevant to the hearing of Filing 82-37.

(6) The issue of whether "Non-Basic" assets should be included in AGT's rate base and attract a regulated return is not relevant to the hearing of Filing 82-37.

The Board ruled that the Director may participate in the hearing of Filing 82-37/E83017 dated January 26, 1983.

1.06 (a) RE82139/E3.4.87(1)(g)-4/Alberta Government Telephones

(b) For approval of the sale of certain shareholdings and interests to 288922 Alberta Ltd.

(c) Approved/E83003 dated January 12, 1983.

1.07 (a) RE83027/E3.4.89-61/Alberta Government Telephones (AGT)

(b) For an Order or Orders approving changes in the existing rates, tolls or charges

(c) (1) **Introduction**

(A) AGT applied February 1, 1983, for an Order approving new rates, tolls and charges.

(B) Interim Order E83060, dated March 15, 1983, approved interim refundable rates to be effective April 1, 1983.

(C) AGT submitted a revised Application on June 27, 1983, requesting new interim rates to be effective September 1, 1983. Order E83087 dated August 12, 1983, denied AGT's revised Application for interim rates to be effective September 1, 1983.

(2) **Test Year**

The test year for the application was 1983.

(3) **Board's findings after hearing application for interim refundable rates**

(A) The Board noted that the proposed rates were not designed to recover AGT's forecast revenue requirement.

(B) AGT has forecast a utility revenue shortfall of some $78,000,000 if the proposed rates are not implemented. A loss of that magnitude, coupled with an apparently similar loss in 1982 could well result in financial difficulties to the detriment of AGT customers.

(C) The Board found that AGT has made a prima facie case with respect to the Interim Application with two exceptions:

(1) The Board considered that approval of the changes with respect to overdue accounts (item 6(a) of this Decision) was not warranted on an interim basis.

(2) The Board also considered that the approval, on an interim basis, of the deletion of the rental option for new installations of premium telephone sets was not adequately supported by the evidence presented at the Interim Rate Hearing.

(D) With the exception of these two items, the Board fixed and approved the interim rates as submitted by AGT and filed in the Interim Application.

(4) **Board's findings after hearing application for new interim refundable rates**

(A) AGT could not illustrate the impact, in any specific manner, on AGT's financial integrity if the interim rates were not approved.

(B) AGT witnesses indicated that the quality of service to customers in 1983 would not be affected if the interim rates were not granted.

(C) Based upon the evidence presented by AGT, the cross-examination of AGT by the intervenors and the Board and the arguments presented, the Board found that a denial of AGT's revised Application for increased customer rates, on an interim basis, would not adversely impact on AGT's financial integrity, its ability to raise capital or its quality of service in 1983.

(D) The Board considered that issues relating to changes in rate structure, design and philosophy were matters which should be the subject of greater examination than that afforded during the interim hearing process.

(E) The Board considered that the interim rates approved in Interim Order E83060 were sufficient to enable AGT to operate until such time as its revised Application was more thoroughly examined in the context of a General Rate Application.

(F) The Board considered that should the final rates approved result in a revenue deficiency in the test year, the deficiency could be corrected by a revenue deficiency rider.

(G) AGT's revised Application for new interim refundable rates to be effective September 1, 1983, was denied.

1.08 (a) RE83075/E3.4.89-62/Alberta Government Telephones (AGT)

(b) For an Order approving a change in the existing rates, tolls or charges of AGT for Extra-Provincial Message Tolls Telecommunication Services and fixing and approving new interim rates, pending the fixing of final rates

(c) (1) **General**

(A) Following the application for interim refundable rates which was denied on September 1, 1983, AGT filed an Application dated September 15, 1983, requesting new interim rates (or in the alternative by reviewing or varying Decision E83087) only for Extra-Provincial Message Toll Services.

(B) The Board denied the Application, from the Bench, after examination of the AGT witness, cross-examination by the Intervenors and by the Board, and verbal Argument and Reply Argument.

(2) **The Interim Application**

At page 15 of the Evidence-in-Chief of Mr. Fyles, the AGT witness indicated that the revenue effect of the proposed increase was $1,702,500 for the period October 1 to December 31, 1983, and that the annualized effect was $6,810,000.

(3) **AGT's Position**

(A) The AGT witness indicated that the interim application did not concern itself primarily with revenue generation, but rather with special circumstances.

(B) AGT in their evidence and examination listed several "special circumstances" and various reasons why special circumstances need be the only reason for granting an interim application.

(C) AGT's counsel listed the five reasons indicating special circumstances.

1. The extra-provincial message toll rates are negotiated with other companies and the timing of the implementation of these rates does not always coincide with a general rate application's findings.
2. It is not appropriate to delay interim rates in favour of a revenue deficiency rider for two reasons. The first reason is that a rider (in the future) would reduce toll calling volumes or duration, and therefore, reduce revenues available for TransCanada Telephone System (TCTS) distribution. The second reason was that revenue settlement problems would result from the application of a rider, such as further processing and costs associated with the processing.
3. The TCTS revenue settlement plan, and good regulatory principles depend upon uniform rates to achieve equitable settlement without costly altering procedures.
4. Current customers should bear current costs.
5. Prior to April 1983, there had been no increases in any of the rates for several years and the proposed increase was very modest in comparison to inflation over that period of time.

(4) **Board's Findings and Reasons Thereof**

(A) The Board, in rendering the Decision from the Bench, responded to AGT Counsel's points raised in Argument.

(B) Concerning the first point, the Presiding Member indicated that any delay in the implementation of the rates might be relatively short in duration and that the Board did not consider the point to constitute "special circumstances."

(C) Concerning the second point, the Presiding Member agreed with Calgary that a revenue deficiency rider need not be applicable to Extra-Provincial Message Toll Rates. The Board also considered that although there would be additional revenue settlement costs if the rates were not granted, the magnitude of the cost was not defined by the AGT witness. The Board agreed with Calgary that a denial would not create any major difficulties for AGT.

(D) Concerning the third point, the Presiding Member indicated that '. . . we are told that rates will not be uniform before 1985' and that the evidence indicated that the problem '. . . will not be solved by approval of this application'. In addition, it did not appear, to the Board, that Wide Area Telephone Service (WATS) rates and the Canada – U.S. rates would move closer to uniformity and might in the case of the U.S. rate move even further from uniformity. The Board, therefore, considered the third point not to constitute special circumstances.

(E) Concerning the fourth point, based on the evidence and cross-examination of the AGT witness by the Board, it was apparent, and acknowledged by AGT, the Extra-Provincial Message Toll Rates were not based on costs, and in any event, were far greater than cost. For this reason, the Board rejected AGT's fourth point.

(F) Concerning the fifth point, the Board did not consider that a 'proposed increase being small in magnitude' would constitute special circumstances.

(5) **Board Decision**

Following due consideration of the testimony and arguments presented and based upon the facts and the reasons cited in this Decision, the Board issued its Decision from the Bench on September 29, 1983 denying AGT's application for new interim refundable rates to be effective October 1, 1983/E83137 dated October 14, 1983.

1.09 (a) RE83089/E3.4.87(1)(g)-3/Alberta Government Telephones

(b) For an Order approving the sale of certain assets to the City of Edmonton

(c) Decision issued from Bench approving sale, written reasons to follow. Decision pending regarding the accounting treatment. In process at year-end.

SECTION 2: PUBLIC UTILITIES
Electric

Data reported in groups arranged alphabetically according to the name of the regulated utility to which the application refers, and within each group are arranged in order of registration number.

ITEM NUMBER	APPLICATION PARTICULARS (a) REGISTRATION NUMBER/FILE NUMBER/ REGULATED ENTITY (b) SUBJECT MATTER (c) DISPOSITION/REFERENCE

2.01 (a) RE81101/E3.5.89-41/Alberta Power Limited

(b) For approval of a change in existing rates, tolls or charges or schedules thereof for electric light, power or energy to be supplied to its customers within Alberta

(c) Fixed interim rates, tolls or charges and standards, classifications, regulations, practices, measurements or service approved in Board Orders between October 21, 1981 and September 10, 1982 as final rates and regulations for the periods in which they were in effect. Approved as final the rates, tolls or charges, the Electric Service Regulations and the Wheeling Agreement, all to be furnished, imposed, observed and followed on and after February 1, 1983 E83019 dated February 4, 1983. E83079 dated June 13, 1983 determined and fixed the amount of Intervenors' Costs to be paid by APL.

2.02 (a) RE82146 E3.5.89-44 Alberta Power Limited

(b) For approval of a change in the price for electric energy to be sold to the Alberta Electric Energy Marketing Agency (the Agency) at the pooling interface points

(c) (1) **General**

Order E83022 dated February 4, 1983 approved the interim prices to be charged by APL to the Agency with respect to all billings on and after January 1, 1983.

Decision E83129 dated November 10, 1983 determined an Upstream Rate Base, Fair Return, Upstream Revenue Requirement and the Price to be charged to the Agency using a 1983 test year.

Order E83160 dated November 25, 1983 amended Decision E83129 as a result of an error in the amount of penalty revenue allocated downstream.

(2) **Upstream Rate Base**

(A) TransAlta as an Intervenor argued that since the goal of the Electric Energy Marketing Act (the Marketing Act) was to achieve rate equalization, the price to the Agency should be based on the rate base and revenue requirement used to develop the current retail rates in place. Since APL did not make an application to increase its retail rates using a 1983 test year, TransAlta argued that the Board should revert back to the rate base determined in Decision E82194 which used a 1982 test year. The Board considered that TransAlta's suggestion may contravene Section 82 of the Public Utilities Board Act as it would not be giving ". . . due consideration to the cost of property when first devoted to public use . . ." in the 1983 test year.

(B) The Board decided that those assets that could not be specifically allocated upstream or downstream of the pooling interface (General Assets) should be allocated by the Direct Assets instead of the Service Cost Allocation Method used by APL.

(C) The Agency submitted a lead-lag study which suggested that the "revenue lag" should be based on the assumption that it pays for the energy it buys on the 21st of the month. This would produce a negative necessary working capital (NWC) requirement. The Board considered that since the Agency makes only net transfer payments to APL on the resale of that energy and since a lead-lag study should reflect actual cash transactions, the Agency's lead-lag study was not appropriate. It was decided to calculate the total NWC first and then allocate it upstream by an appropriate method.

(D) The Board decided that since APL deposited the "transfer payments" in a trust fund which earned interest for its customers, it was not appropriate to deduct them from NWC.

(E) NWC was allocated upstream according to the previously allocated cash operating expenses and income tax. Inventory was allocated based on a study. The Board did not agree with TransAlta's submission the NWC should be allocated by mid-year property in service as it was not a relevant factor in allocating an investment in cash expenses, income tax installments and inventory.

(3) **Fair Return**

(A) The Board accepted APL's forecast of the embedded cost of debt and preferred share capital for 1983 as follows:

	Cost Rate
Debt	11.94%
Preferred Share Capital	11.37%

(B) APL did not present a rate of return witness. The Board considered that Section 82 of the Public Utilities Board Act does not allow it to arbitrarily allow APL a rate of return on common equity equal to the one allowed in Decision E82194 (17%) as requested by APL or equal to the one allowed TransAlta in Decision E83123 (15%) as suggested by the intervenors.

(C) The Board considered the testimony of rate of return experts, Dr. Sherwin and Mr. Lackenbauer from the general rate applications dated June 1982 of Northwestern Utilities Limited (NUL) and Canadian Western Natural Gas Company Limited (CWNG) APL, NUL and CWNG are all subsidiaries of Canadian Utilities Limited (CUL) which raises all the equity capital for its subsidiaries. Professor Waters for Calgary recommended a rate of 14 – 14.5%. The cost rate for common equity deemed to be financing the upstream rate base was considered by the Board to be 15% for 1983.

(4) **Upstream Revenue Requirement**

(A) The Board decided that an inflation factor of 8% for the forecast of general operating expenses instead of the 10% used by APL was not unreasonable.

(B) The Board disallowed the ATCO Management Fee of $188,000 due to the lack of evidence on the services provided and the relevant costs.

(C) APL calculated its income tax based on a percentage (47.9%) of the "grossed up" return on preferred shares and common equity. This formula implicitly assumes that the revenue earned to pay income taxes is taxed itself and net income after taxes is equal to the return on preferred shares and common equity. APL's transactions with the Agency are not included on its Statement of Income and are not taxable as the formula assumes. APL also did not raise its retail rates to downstream customers so it is not possible for APL to earn the return on preferred shares and common equity and pay the taxes as the formula also assumes. Given that the formula was not valid the Board recalculated income taxes based on the retail revenue generated in 1983 from the 1982 rates approved in Decision E83019 less forecasted 1983 expenses.

(D) The total Upstream Revenue Requirement determined by the Board for the test year 1983 is

$256,553,000 which was $11,081,000 less than APL's forecasts.

(5) **Price to Agency**

(A) The Board considered that penalty revenue offset should be allocated entirely downstream to associate it with the downstream billing and collection costs.

(B) The Board determined that price to the Agency as amended by Order E83160 should be a fixed charge $13,350,000 per month and a variable charge of $0.011704 per kWh.

(6) **Costs**

The determination of Intervenors' costs was in process at year-end.

2.03 (a) RE83024 E3.5.87(1)(g)-4 Alberta Power Limited

(b) For an Order approving the disposition of certain assets located in the City of Grande Prairie, Alberta

(c) Approved the disposition of the assets E83057 dated April 8, 1983.

2.04 (a) RE83112 E3.5.87(1)(e)-22 Alberta Power Limited

(b) For an Order approving the purposes of and authorizing the issue of 530,879 Common Shares without nominal or par value to Canadian Utilities Limited

(c) Approved E83167 dated December 22, 1983.

2.05 (a) RE83113 E3.5.87(1)(e)-23 Alberta Power Limited

(b) For an Order approving the purposes of and authorizing the issue of 3,120,000 Cumulative Redeemable Second Preferred Shares Series I without nominal or par value to Canadian Utilities Limited

(c) Approved E83168 dated December 22, 1983.

2.06 (a) RE83108 E3.17.89-1 Alberta Wind Power Associates

(b) For an Order establishing initial rates, tolls, charges, terms and conditions for parallel operation for qualifying facilities interconnected to the electric system of the Province of Alberta

(c) Withdrawn December 12, 1983.

2.07 (a) RC81275 / RE81044 / E3.6.89-6 / E3.6.89-4 / TransAlta Utilities Corporation (TAU)

(b) For approval of a change in existing rates, tolls or charges for electric light, power or energy and related services rendered to its customers within Alberta and for approval of a wheeling agreement between Alberta Power Limited, TransAlta and the City of Edmonton

(c) (1) **General**

Decision E83056 dated March 8, 1983 fixed interim rates, tolls or charges and standards, classifications, regulations, practices, measurements or service approved in Board Orders between February 27, 1981 and August 26, 1982 as final rates and regulations for the periods in which they were in effect. Approved as final the Wheeling Agreement to be furnished, imposed, observed and followed on and after March 8, 1983.

(2) **Rate Design Criteria**

The Board was satisfied that TAU has generally taken into consideration the rate design criteria set out in Decision E78105.

(3) **Overall Forecast Revenue Level**

(A) The Board considered the difference between TAU's forecast Total Electric Revenue for the 1981 test year and the Total Electric Utility Revenue Requirement approved in Decision E82131 in the amount of $4,885,000 to be relatively immaterial (approximately 1% of Total Electric Utility Revenue Requirement).

(B) The Board was satisfied that the Overall Forecast Revenue Level for each of the test years in relation to the Total Electric Utility Revenue Requirement determined by the Board for each respective test year, is fair, just and reasonable.

(4) **Customer Classification – Customer Groups**

The Board accepted the customer classification and customer groups used by TAU in its design of its rates, tolls or charges.

(5) **Cost Of Service Studies And Analysis**

(A) The Board accepted TAU's Load Studies for the purposes of this Decision but encouraged TAU to strive for better, more reliable data directed wherever possible to each individual customer group, but at a reasonable cost of doing so.

(B) The Board agreed with TAU that income taxes should be allocated in Cost Studies on the basis of return rather than on a basis that would give effect to the manner that income tax is currently being rebated, as suggested by Calgary and Red Deer.

(C) The Board considered that the Non-Coincident Peak Allocation Method described and used by TAU for allocating demand related costs is currently satisfactory with respect to customer groups now served by TAU.

(6) **Revenue Level Between Customer Groups**

(A) The Board considered, and it appeared TAU agreed, that cost of service was the main or at least a very important criterion to be applied in designing rates, tolls or charges.

(B) The Board considered that, without regard for the application of other criteria, the Revenue/Cost Ratios for each rate should be brought within the 95% to 105% range as soon as possible. Directed TAU to provide in its next rate application, the time frame within which this can be done.

(C) The Board agreed with Red Deer and directed TAU to address specifically and more definitively the weight given to each criterion used in its design of proposed rates, at the hearing of its next rate application.

(D) TAU was directed to combine rates 140, 150 and 170 into one residential rate for purposes of its next rate application or satisfy the Board that this should not be done.

(E) The Board was concerned about deterioration in Revenue/Cost Ratios with respect to residential rates based on the 1982 test year. Directed TAU to design the residential rate and the general service rate in a manner which will improve the Revenue/Cost Ratios of each while still generating the revenue requirement – to be done for its next rate application.

(F) The Board considered it just and reasonable in rate design to attempt to move closer to the middle of the 95% to 105% range (apart from other rate design criteria) particularly with respect to "large load" customers, because of the impact on revenues, and in so doing consideration may be given to trends in various costs components such as anticipated generating costs.

(G) It appears to the Board that Red Deer's concern that "retail residential service" sold by TAU at less than "fully allocated cost" causes problems for TAU's wholesale customers in selling to their own residential customers, will no longer apply when TAU's Revenue Cost Ratio for its residential rate has improved as directed by the Board.

(7) **Rate Structure**
Structure of rates, tolls or charges found satisfactory.

(8) **Rate Modifications – Riders**
Rate Modifications – Riders found satisfactory.

(9) **Wheeling**
(A) Rates, tolls or charges described in the Wheeling Agreement probably will form part of costs making up the prices charged by the utility companies to the Electric Energy Marketing Agency.
(B) It may be possible that rates, tolls or charges in Wheeling Agreement (or some of them), or a subsequent Wheeling Agreement, may form part of downstream cost/revenues.
(C) Charges for wheeling services may be shown separately from TAU's general rate schedule.

(10) **Farm Electric Services Ltd.**
(A) The Board accepts TAU's position that charges by Farm Electric Services Ltd. (FESL) should not be included in TAU's schedule of rates, tolls or charges because FESL is a non-profit organization which acts as an agent for R.E.A.'s to organize, construct, operate and maintain, at cost, electric distribution systems owned by the farmers' co-operative associations. Evidence in support of a rate case is net of costs incurred by FESL.
(B) TAU is directed to file with the Board for acknowledgement any changes to and any additions to charges made by FESL.

(11) **Electric Energy Marketing Act (EEMA)**
(A) It appeared to the Board that EEMA will not affect the revenue level of TAU's rates, tolls or charges in 1982 because the additional cost to TAU due to the operation of the Agency will be covered by Alberta Government subsidy. This may or may not be true in 1983 and following.
(B) It appeared to the Board that in designing customer rates, tolls or charges, the Revenue Requirement and Cost of Service Studies should include only downstream costs including the cost of purchasing electric energy from the Agency. This matter to be examined in future hearings.

(12) **Cost Of And Incidental To The Proceeding**
E83166 dated December 23, 1983, determined and fixed the amount of Intervenors' Costs to be paid by TAU and authorized TAU to charge those costs and its external costs to its account "Reserve for Rate Adjustments". In process at year-end.

2.08 (a) RE82125/E3.6.87(1)(g)-5/TransAlta Utilities Corporation
(b) For an Order approving the sale to Edmonton Power of utility distribution assets covered by Energy Resources Conservation Board Decision 82-16 consequent on the annexation of additional areas by the City of Edmonton
(c) Decision E82225 dated November 5, 1982 approved the sale of assets. A further hearing on the accounting treatment for and distribution of proceeds to be held in 1984. In process at year-end.

2.09 (a) RE82137 E3.6.89-7 TransAlta Utilities Corporation
(b) For approval of a change in existing rates, tolls or charges for electric light, power or energy and related services rendered to its customers within Alberta
(c) (1) **General**
Order E83001 dated January 13, 1983 approved interim refundable rates with respect to all consumption on and after January 1, 1983.
Decision E83123 dated September 30, 1983 determined a rate base, fair return and total electric utility revenue requirement for the test year 1983 and other significant matters as reflected hereafter.

(2) **Rate Base**
(A) The Board was not convinced that certain common costs of Keephills Unit #1 and #2 should be split equally between the two units and accepted the costs allocated to Keephills Unit #1 as the cost necessary to bring the plant into service in 1983.
(B) The Board was satisfied that Keephills Unit #1 was being used in 1983 to serve TransAlta's Alberta customers and considered that, on the evidence before it, TransAlta had no generating capacity excess to its normal system requirements in 1983.
(C) The Board considered that:
(1) gross salvage and cost of removal should be estimated as at retirement date of the plant as TransAlta contended.
(2) Calgary's argument on discounting negative net salvage estimates to provide for the time value of money to be invalid since increased depreciation expense to provide for negative net salvage results in a reduction in net book value of plant and hence in rate base. Thus, the time value of money is effectively taken into account by the reduction in the return on rate base.
(3) The total reserve deficiency as of December 31, 1982 to be $46,869,000 and not $49,725,000 as claimed by TransAlta, and allowed the amount of $1,880,000 for the amortization in 1983.
(4) TransAlta's proposal for monitoring and correcting the accumulated depreciation levels to be inadequate and directed TransAlta to use the class level correction procedures for its next general rate application. TransAlta is again required to address the method of determining remaining life for each class of depreciable assets.
(D) TransAlta was directed:
(1) to provide details of the parameter selection and review process on completion of the new life and salvage study.
(2) at the time of its next general rate application to comply with these outstanding directions:
- to analyse this problem (with vintages for which no direct costs survive, yet indirect costs are shown) and to make a recommendation as to its treatment.
- to address at the same time the method of retirement of Indirect Costs.

(E) The Board did not accept TransAlta's submission to amortize the Slave River Site Investigation Costs in

1983 and directed that these costs be included in Construction Work-In-Progress.

(F) The Board accepted the submission of the Municipal Intervenors that an adjustment should be made to give effect to the benefit in cash flow arising from collecting (in advance), through the rates, revenues in excess of TransAlta's 1983 income tax installments.

(G) The Board directed TransAlta to examine the impact of debt repayments and preferred dividends on the lead-lag study and to address the matter at the time of its next general rate application.

(H) The Board noted the point raised by the Agency with respect to the "integrated" or "rider" method and its effect on TransAlta's Necessary Working Capital but considered this to be a matter which would be determined in Phase II of the proceedings.

(3) **Fair Return**

(A) The Capital Structure ratios were modified slightly to reflect the adjustment made by the Board to the Rate Base figure.

(B) The Board accepted TransAlta's forecast of the embedded cost rate of debt and preferred share capital for 1983 to be:

	Cost Rate
Debt	12.753%
Preferred Share Capital	11.210%

(C) The Board did not agree with Industrial Power Consumers Association's submission that "no return should be allowed on capital employed less capitalization" since the Public Utilities Board Act requires the Board to fix a fair return on Rate Base and not on capitalization.

(D) TransAlta was directed to specifically identify the causes for the difference between a rate of return on equity deemed to be financing the rate base and the rate of return on total capitalization and to quantify the effect of each specific cause, at its next general rate application with respect to the year 1983 and any relevant future test year.

(E) The cost rate for common equity capital deemed to be financing rate base was considered by the Board to be 15.0% for 1983 instead of 16.25% requested by TransAlta and 14.1% to 14.6% recommended by the Intervenors.

(4) **Electric Utility Revenue Requirement**

(A) **Cash Operating Expenses**

(1) TransAlta indicated that consideration was being given to accruing for land reclamation costs when the coal is initially mined and TransAlta was directed to advise the Board at its next general rate application as to what action the Company had taken with respect to this matter.

(2) The Board did not consider that TransAlta had provided sufficient evidence to support its claims of effective and efficient operation and directed TransAlta to provide particulars of any specific productivity improvements, either planned or accomplished with its next general rate application.

(3) The Board was not satisfied that TransAlta's responses and evidence presented, substantiated the Company's claim that a balance had been struck between reliability and cost of service. The Board directed TransAlta to provide such evidence at its next general rate application.

(4) The Board accepted the cash operating expenses forecast by TransAlta for 1983.

(B) **Non-Cash Expense – Depreciation**

(1) The Board approved the recommended rates of depreciation for 1983 as set out in Schedule 1, Column 2, Exhibit 3, as requested by TransAlta.

(2) TransAlta was directed to incorporate in its depreciation rates the method of handling indirect costs as set out in its response to Board Information Request BR-19.

(C) **Income Taxes**

The Board adjusted the figure forecast by TransAlta for Income Taxes for 1983 to give effect to the reduction in the return component of the Revenue Requirement.

(D) **Total Electric Utility Revenue Requirement**

(1) The Total Electric Utility Revenue Requirement determined by the Board for the test year 1983 is $640,440,000, less than the Company's forecast by $17,979,000.

(2) In order to give effect to the Total Electric Utility Revenue Requirement determined and approved for 1983, TransAlta was directed to prepare and file with the Board and the Intervenors, a schedule of just and reasonable rates, tolls or charges.

(5) **Other Investments**

The Board sought evidence that demonstrated that TransAlta Resources did not have a detrimental effect on TransAlta's cost of capital and directed TransAlta to address this matter at its next general rate application.

(6) **Other Matters**

(A) The Board agreed with TransAlta's position on Tariff Levelling and considered Dome's proposal to be inappropriate and unjustified since future customers might be required to bear cost properly attributable to present customers.

(B) Despite the claims and assurances by several of TransAlta's witnesses throughout the hearing of this Application that the Company was operating efficiently and being managed effectively, the Intervenors do not appear to be satisfied that this is so. Accordingly, TransAlta is directed prior to its next general rate application, to address the question of "Management Audits", and whether they are necessary and desirable in the public interests. In process at year-end.

2.10 (a) RE82142/E3.6.89-8/TransAlta Utilities Corporation (TransAlta)

(b) For approval of a change in the price for electric energy to be sold to the Alberta Electric Energy Marketing Agency (the Agency) at the pooling interface points

(c) (1) **General**

(A) Order E83010 dated January 31, 1983 approved interim price to be charged by TransAlta to the Agency with respect to all billings on and after January 1, 1983.

(B) Decision E83128 dated November 10, 1983 determined an Upstream Rate Base, Fair Return,

Upstream Revenue Requirement and the price to be charged to the Agency using a 1983 test year as well as other significant matters as reflected hereafter.

(C) In order to avoid duplication of effort the Board agreed with TransAlta's motion and considered that all the evidence, information requests, transcripts, arguments and reply arguments of TransAlta's application dated November 22, 1983 (the Downstream General Rate Application) should be incorporated by reference in this Application. By letter dated October 17, 1983 TransAlta presented its interpretation as to how the Board should incorporate the results of Decision E83123 dated September 30, 1983 (which set out the Board's determination of Phase I of the Downstream General Rate Application) into this Application.

(2) **Upstream Rate Base**

(A) The Board considered that assets that could not be specifically identified as being upstream or downstream of the pooling interface should be allocated by directly allocated assets to recognize the capital intensive nature of the utility business.

(B) The Agency submitted a lead-lag study which suggested that the revenue lead should be based on the assumption that it pays for the energy it purchases on the 21st of the month which results in a negative Necessary Working Capital (NWC) requirement. The Board considered that since TransAlta makes net transfer payments to the Agency on the repurchase of that energy and since a lead-lag study should reflect actual cash transactions, the Agency's lead-lag study was not appropriate. It was decided to calculate the total NWC first and then allocate it upstream by an appropriate method.

(C) NWC was allocated upstream by the Board according to the previously allocated cash operating expenses and income taxes. 100% of coal inventory and 1/3 of other operating inventory was also allocated upstream by the Board. The Board did not agree with TransAlta's submission that NWC should be allocated by mid-year property in service as it did not consider it a relevant factor in allocating an investment in cash expenses, income tax installments and inventory expenses.

(3) **Fair Return**

(A) The Board accepted TransAlta's forecast of the embedded cost of debt and preferred share capital for 1983 to be:

	Cost Rate
Debt	12.753%
Preferred Share Capital	11.210%

(B) The Board considered that the criteria and considerations that should be used in determining a rate of return on common equity deemed to be financing the Upstream Rate Base are identical to those used in determining a rate of return on common equity deemed to be financing the total Rate Base as set out in Decision E83123. The rate of return to common equity was considered by the Board to be 15% for 1983.

(4) **Upstream Revenue Requirement**

(A) TransAlta allocated General and Administrative expenses upstream in proportion to the directly allocated expenses. While the Board accepted TransAlta's procedure for this Decision, it directed TransAlta, for its next EEMA Price Application, to provide a detailed account by account analysis of these expenses similar to the studies done by Alberta Power and Edmonton Power.

(B) Edmonton Power argued that a $12,273,000 drawdown of deferred taxes paid in 1983 and conforming to a Board direction in Order E81152 should be allocated upstream by the same percentage as the "gross" income tax expense. The Board considered that since the Agency did not exist in 1980 when TransAlta's downstream customers made the "overpayment", it was not entitled to a reduction in income tax expense as TransAlta's retail customers were. The Board considered that the income tax rebate mechanism and regulations as well as the Agency's pooling of income tax rebates were irrelevant to this issue.

(C) The total Upstream Revenue Requirement determined by the Board for the test year 1983 was $539,609,000 which was $16,924,000 less than TransAlta's original forecast and $1,413,000 less than its revised forecast which took into account the Board's determination in Decision E83123.

(5) **Price to Agency**

(A) The Board considered that penalty revenue offset should be allocated entirely downstream to associate it with its downsteam billing and collection costs.

(B) The Board determined that price to the Agency should be a fixed charge $36,459,000 per month and a variable charge of $0.00435 per kWh.

2.11 (a) RE83045/C3.6.89-9 R.V. TransAlta Utilities Corporation

(b) For an Order varying Order E83068 dated April 29, 1983

(c) Approved/C83440 dated May 19, 1983.

2.12 (a) RE83124/E3.6.87(1)(g)-7/TransAlta Utilities Corporation

(b) For an Order approving a declaration that the disposition of a certain transmission line to the City of Lethbridge is in the ordinary course of business.

(c) In process at year-end.

2.13 (a) RC83276/C3.6.87(1)(e) & (g)-8/TransAlta Utilities Corporation

(b) For an Order approving the purposes of and authorizing the issue of $100,000,000 Secured Debentures, Series K and approving the mortgaging and encumbering of the property and assets of the Company

(c) Approved/C83351 dated March 24, 1983.

2.14 (a) RC83348/C3.6.87(1)(e)-38/TransAlta Utilities Corporation

(b) For an Order approving the purposes of and authorizing the issue of common shares without nominal or par value

(c) Withdrawn/April 20, 1983.

2.15 (a) RC83375/C3.6.89-9/TransAlta Utilities Corporation

(b) For approval of three interim direct levies on the Cities of Calgary, Red Deer and Lethbridge and one interim special levy of 2.5% to be surcharged on all customer billings

(c) Order E83068 dated April 29, 1983 as amended by Order C83440 approved:

(1) Three Interim Refundable Direct Levies on the Cities of Calgary, Red Deer and Lethbridge effective May 1, 1983; and

(2) One Interim Refundable Special Levy of 2.5% to be surcharged on all customer billings on and after October 1, 1983 with respect to consumption on and after September 1, 1983. In process at year-end.

2.16 (a) RE83088/RE83087/E3.6.89-10/E3.6.89-R.V.(2)/TransAlta Utilities Corporation (TransAlta)

(b) For an Order approving changes in existing rates, tolls or charges and, varying Order E83068 dated April 29, 1983 (as amended by Order C83440 dated May 19, 1983)

(c) Order E83150 dated October 31, 1983 approved:

(1) interim rates, tolls or charges and levies to be charged by TransAlta with respect to billings made on and after November 1, 1983 for consumption on and after October 1, 1983. These rates and levies are not applicable on and after January 1, 1984.

(2) interim "Terms and Conditions of Electric Service", effective November 1, 1983.

The interim rates and rate rider herein approved together with the rates approved in Order E83001 will enable TransAlta to generate a total of $640,136,000 which is almost equal to the Total Electric Utility Revenue Requirement determined by the Board in Decision E83123 for the test year 1983.

Order E83162 dated November 25, 1983 corrected an error made by the Company with respect to one of the rates as shown on page 1.14 of schedule "A" attached to Order E83150.

2.17 (a) RC83420/C3.6.87(1)(e)-39/TransAlta Utilities Corporation

(b) For an Order approving the purposes of and authorizing the issue of a minimum of $85,000,000 to a maximum of $100,000,000 9% First Preferred Shares

(c) Approved/C83569 dated June 30, 1983.

2.18 (a) RC83718/E3.6.87(1)(e)-40/TransAlta Utilities Corporation

(b) For an Order authorizing the issuance of rights to common shareholders of TransAlta (the "Rights Offering") to acquire Units, each Unit consisting of one Class A Common Share of TransAlta and Warrants of TransAlta Resources Corporation to purchase one Class A non-voting and 2½ Class B Common Shares (voting) of Canadian Utilities Limited; authorizing the issuance of the Class A Common Shares of TransAlta pursuant to the "Rights Offering"; and approving the purposes of the issue of the Class A Common Shares of TransAlta

(c) Approved/E83142 dated October 27, 1983.

2.19 (a) RC83798/E3.6.89-11/TransAlta Utilities Corporation

(b) For approval of a change in rates, tolls or charges for services rendered to its customers within Alberta

(c) Interim decision issued from Bench, December 20, 1983, fixing interim rates and interim terms and conditions of service effective January 1, 1984, with written reasons to follow. In process at year-end.

2.20 (a) RC83852/C3.6.87(1)(g)-6/TransAlta Utilities Corporation

(b) For an Order approving the sale of TransAlta Resources Corporation Convertible Preferred Shares to TransAlta Resources Corporation

(c) Approved/C83896 dated December 15, 1983.

2.21 (a) RC83854/C3.6.87(1)(g)-41/TransAlta Utilities Corporation

(b) For an Order authorizing the increase of the aggregate amount of Promissory notes issued to Farm Electric Services Ltd. to $40,000,000

(c) Approved/C83895 dated December 15, 1983.

2.22 (a) RC83855/C3.6.89-12/TransAlta Utilities Corporation

(b) For an Order of the Board setting the price at which TransAlta Utilities Corporation shall sell electric energy to the Alberta Electric Energy Marketing Agency

(c) In process at year-end.

SECTION 3: PUBLIC UTILITIES
Water

Data reported in groups arranged alphabetically according to the name of the regulated utility to which the application refers, and within each group are arranged in order of registration number

ITEM NUMBER

APPLICATION PARTICULARS
(a) REGISTRATION NUMBER/FILE NUMBER/ REGULATED ENTITY
(b) SUBJECT MATTER
(c) DISPOSITION/REFERENCE

3.01 (a) RE83033/E3.322.1/Artists View Park Services Ltd.

(b) Application by Artists View Park Water Works Co-operative Association Limited and Poplar Bush Water Co-operative Ltd. for an Order or Orders determining that Artists View Park Services Ltd. and/or Su-Lyn Investments Ltd. and/or E. Nehring are owners of a public utility and directing supply by the owners to the Applicants on an uninterrupted basis

(c) (1) **Background**

(A) Su-Lyn Investments Ltd. (Su-Lyn) subdivided and developed lands known as Artists View Park.

(B) Su-Lyn decided to install a water pipeline, pumping equipment and the necessary related equipment to supply water to its Artists View Park development, which water would be pumped from the Bow River to a reservoir and through a distribution system to serve the Artists View Park residential subdivision.

(C) Su-Lyn installed a 10" transmission line, in order that there be excess capacity to satisfy future demand.

(D) Other residential development took place in the area. Carma Developers Ltd. developed Heritage Woods and Springland Properties and these developments as well as three acreages were serviced with water from the water works system installed by Su-Lyn.

(E) Artists View Park Services Ltd. was incorporated by Su-Lyn to operate the water works system. Mr. E. Nehring is now the sole shareholder and President of Artists View Park Services Ltd. and operates the water works system on behalf of Artists View Park Services Ltd. Artists View Park Services Ltd. has an agreement with Su-Lyn for the use of the portion of the water works system that is owned by Su-Lyn.

(F) The Board had not set rates for, nor regulated the owners of, the water works system described herein.

(G) Artists View Co-op and Poplar Bush Co-op were formed for the purpose of constructing, owning and operating the water distribution systems which supply water to their members. Artists View Co-op has an agreement with Artists View Park Services Ltd. under

which it takes water from the Artists View Park reservoir for its distribution system. Artists View Co-op pays for the water service pursuant to a written agreement between the parties. Poplar Bush Co-op had an agreement with Artists View Park Services Ltd. under which it took water from the Artists View Park reservoir for its distribution system. The agreement had expired although there is provision in that agreement for continued water service. Poplar Bush Co-op had continued to pay the old rate for water pending negotiation of a new rate.

(H) Notwithstanding the agreements with the two Co-ops, the Co-ops had been advised by Mr. Nehring on his own behalf and on behalf of Artists View Park Services Ltd. and/or Su-Lyn that the water supply may be discontinued at any time.

(I) Burnco Rock Products Ltd. has an agreement with Artists View Park Services Ltd. for water supply; however, they have "ceased using water since January".

(2) **Ownership of the Water Works System**

(A) Su-Lyn owns the intake structure and the filtration gallery and pumphouse and the two pumps and the 10" steel transmission line that runs into the Artists View Park reservoir all of which are located on lands owned by TransAlta Utilities Corporation from whom Su-Lyn has an easement.

(B) The Artists View Park reservoir is owned by Artists View Park Services Ltd. and is located on land owned by the Municipal District of Rocky View No. 44.

(C) Burnco Rock Products Ltd. owns the water line and system used to serve the Burnco plant although the additional pump which was required to be installed is owned by Artists View Park Services Ltd.

(D) The pipeline that runs from the Artists View Park reservoir to the Poplar Bush reservoir is owned by the Poplar Bush Co-op on lands owned by the Municipal District of Rocky View No. 44.

(E) The water distribution system that takes water from Artists View Park reservoir is owned by Artists View Co-op. The water distribution system that takes water from the Poplar Bush reservoir is owned by Poplar Bush Co-op.

(F) The evidence is not clear as to who has the responsibility for providing water service to the Rudiger Charolais Ranch, but it appears that the water line to the Ranch from the Artists View Co-op distribution system is owned by the Ranch.

(G) Su-Lyn, by agreement with Artists View Park Services Ltd., reserves the right to provide water service to any development on the lands it owns.

(3) **Whether a Public Utility**

(A) The evidence is clear that the water works system, with the exception of the portions thereof set out in the next paragraph, is "a system, works, plant, equipment or service for the production, transmission, delivery or furnishing of water . . ., either directly or indirectly, to or for the Public". The evidence is clear that the intention and the actual fact is that the water works system has been and is now "either directly or indirectly" furnishing water "to or for the public" in that it is furnishing water to the two Co-ops and to the Rudiger Charolais Ranch and has been and may continue to furnish water to the Burnco plant. The evidence is clear that the water works system has the capacity, and that the owners thereof, are ready, willing and anxious to use the excess capacity to serve other members of the public with water. The Board is convinced that the water works system is now and will in the future "either directly or indirectly", furnish water "to or for the public".

(B) The portions of the water works system which do not constitute a "public utility" as defined by the Public Utilities Board Act are the distribution system which is owned, operated, managed and controlled by Artists View Co-op and the pressure pumps, and the 4" PVC pipeline, the Poplar Bush reservoir and the distribution system which is owned, operated, managed and controlled by Poplar Bush Co-op. The Board considers that a water works system which is owned, operated, managed, and controlled by a co-operative association to provide water service only to its members and at the rates, terms and conditions fixed by its members or through their elected representatives, is not a "public utility" as defined by the Public Utilities Board Act because such service is not "to or for the public". Rather such service is private amongst the members. The portion of the water works system which is owned, operated, managed and controlled by Burnco Rock Products Ltd. and the portion which is owned, operated, managed and controlled by the Rudiger Charolais Ranch are likewise not a "public utility" as defined by the Public Utilities Board Act because they are private in nature.

(4) **Whether an Owner of a Public Utility**

(A) The evidence is clear that Su-Lyn is a "person owning" a part of the water works system, even though it may not operate, manage or control the same. The Board finds Su-Lyn is an owner of a public utility in that it is a person owning a part of the water works system.

(B) The evidence is clear that Artists View Park Services Ltd. is a "person owning" part of the water works system and further that Artists View Park Services Ltd. also operates, manages and controls all of the water works system with the exception of those portions which the Board considers not to be a "public utility". The Board finds Artists View Park Services Ltd. is an owner of a public utility in that it is a person owning, operating, managing or controlling a part of the water works system.

(C) The Board is not convinced, as argued by Counsel for the Applicants, that Mr. Nehring, in his personal capacity, is an owner of a "public utility". Should Mr. Nehring, in his personal capacity and apart from Artists View Park Services Ltd. own, operate, manage or control the water works system or any part thereof then the Board would consider him an owner of a public utility as well.

(5) **Board Jurisdiction**

(A) Having found Su-Lyn and Artists View Park Services Ltd. to be an owner of a public utility with respect to the water works system described herein, it follows

that such owners are required to comply with the provisions of the Public Utilities Board Act which govern them.

(B) One of the first requirements of an owner of a public utility is the filing of a schedule of rates in compliance with Section 80. Attention is drawn to Section 93 in particular and of all other provisions of the Public Utilities Board Act which affects an owner of a public utility. A person having an interest may wish to file an application with the Board to fix just and reasonable rates pursuant to Section 81.

(C) The Application was brought under the provisions of Section 29 of the Public Utilities Board Act. Having found Su-Lyn and Artists View Park Services Ltd. to be owners of a public utility, the Board is satisfied that it has the authority to grant the relief sought in the Application insofar as it relates to Su-Lyn and Artists View Park Services Ltd.

(6) **Order**

Artists View Park Services Ltd. and Su-Lyn were ordered to continue to supply safe, proper and adequate water service on an uninterrupted basis to their existing customers. Decision E83112 dated August 15, 1983.

3.02 (a) RE83038 E3.323.87(1)(e) & (g) Calaway Park Ltd. and Touche Ross Limited

(b) Approval for an Order permitting the issue of evidences of indebtedness payable in more than one year from the date thereof and to mortgage or encumber the property, franchises, privileges or rights or any part thereof, of Calaway Park Ltd. (in Receivership)

(c) Withdrawn March 29, 1983. Order C83349 was issued on March 24, 1983 granting an exemption (see file C3.323.70(1)(b)).

3.03 (a) RE82140 E3.315.89-1 Lottie Lake Holdings Ltd.

(b) For an Order or Orders of the Board approving changes in existing rates, tolls or charges for water supplied and services rendered to the customers of LLH

(c) (1) **Background**

(A) Order E77171 dated October 20, 1977 approved the County of St. Paul entering into a special franchise agreement with LLH to supply water to the residents "of a proposed subdivision, located in the East Half of Section 33-58-11-W4th" (Franchise Area). An initial rate of $6.00 per month per outlet was filed at this time.

(B) Lots were developed and mains installed in three stages as follows:

Stage 1	1976-1977	32 lots
Stage 2	1978-1979	34 lots
Stage 3	1980-1981	70 lots
TOTAL		136 lots.

(C) E83081 dated August 9, 1983 determined a rate base, fair return and revenue requirement for the 1982-83 test year and dealt with other matters as reflected hereinafter.

(2) **Test Year**

The revenue requirement was determined for the test year ending May 31, 1983.

(3) **Rate Base**

(A) Since LLH's corporate financial statements did not segregate the utility assets from LLH's other assets, LLH's utility Plant-in-Service was determined by scrutinizing invoices and other supporting documents and using estimates provided by owners based on their knowledge of the business.

(B) Since most of the construction work for the water system was either contracted or done by the owners, the Board accepted as reasonable, the capitalization of imputed labour costs, being 30% of the total costs.

(C) The Intervenors expressed concerns that when they (the lot owners) had purchased lots from LLH, there was an agreement that included in the lot price was the cost of the water system.

The Board requested LLH to undertake to file copies of "Offer to Purchase" agreements. Of the 17 submitted, 11 stated that power, water and gas to property line were included in the lot price. The Board concluded that the intent of LLH was to recover the cost of the water system in the selling price of the lots. Therefore, the purchaser was contributing the construction costs of power, gas and water to the lot line.

(D) Total contributions in aid of construction (CIAC) were derived by dividing the Gross Plant-in-Service by the total number of lots and multiplying this result by the number of lots sold.

(E) The Board considered that the services to those lots that remained unsold as at the end of the test year were not "used or required to be used to provide service to the public" and therefore should be excluded from the rate base, and included in "Plant Held for Future Use", and may earn an "Allowance for Funds Used During Construction".

(F) Accumulated Depreciation was adjusted to exclude that portion related to the Plant Held for Future Use.

(4) **Fair Return**

(A) In view of the large fluctuations in the debt:equity ratios evident from LLH's corporate financial statements (1977-1982), the Board deemed a debt:equity ratio of 60:40 for that portion of the rate base financed by other than CIAC.

(B) The Board considered the fair return on that part of rate base deemed to be financed by common equity and debt to be 14.75% and 12.00% respectively for the test year.

(C) The Board considered that the CIAC allocated to each vintage would be a pro-rata share of the total accumulated CIAC as at the end of the test year, and that the rate to calculate this pro-rata share would be the rate at which additions to the related fixed asset category took place, i.e. as a percentage of total additions for that category.

The rates of amortization of CIAC were the same as those used for depreciation purposes.

(5) **Revenue Requirement**

(A) Intervenors did not take issue with any of the amounts included for Cash Operating Expenses.

(B) Adjustment to depreciation expense was required to relieve this account of the expense related to "Plant Held for Future Use" and a further adjustment was needed to account for the amortization of CIAC. These two adjustments resulted in a nil balance for the depreciation expense for the test year.

(6) **Rates**

(A) The just and reasonable rate fixed by the Board was a fixed sum of $13.41 per month. The Board in accordance with Section 87 of the Public Utilities Board Act could not exceed the amount requested by LLH, i.e. $12.00 per month.

(B) LLH requested, and the Board agreed that the new rate be effective for consumption on or after July 1, 1983 and further, that there be no rate rider to recover any revenue deficiency.

(7) **Other Matters**

(A) The Board fixed and approved LLH's Rules and Regulations.

(B) Intervenors expressed concerns about having to boil and filter water before drinking it. LLH explained that the Alberta Department of Water Resources had committed to do a spring (1983) survey on the rise in the water level at Lottie Lake, which had caused the degradation in the quality of water.

3.04 (a) RE83049 E3.315.89-3 Lottie Lake Holdings Ltd.

(b) For an Order or Orders of the Board directing that LLH turn on or supply water to a lot owned by Frank Denys located in a subdivision in which LLH has the sole and exclusive franchise granted by the County of St. Paul to supply water.

(c) (1) **General**

Following a Hearing held on July 19, 1983, the Board ordered from the Bench that LLH "Turn on and supply water to Lot 5, Block 1, Plan 782-0473, which is owned by Frank Denys, within forty-eight hours from 12 o'clock noon on July 19th, 1983".

Order E83146 dated November 2, 1983 sets forth written reasons for the Board's directive of July 19, 1983. Significant matters in Order E83146 are reflected hereinafter.

(2) **The Application**

Denys made the following submission in the Application:

(A) LLH, having the sole and exclusive franchise to supply water, had a fundamental duty to supply water to those who require it (in the franchise area).

(B) LLH did not provide adequate notice when turning the water supply off to his lot.

(C) LLH failed to restore his lands and premises to their "proper condition" (after having made repairs to the water line leading to his lot).

(D) "The matter relating to the repair of the water line is presently going through the courts and there is no justification for the deprivation of water when the Applicant is acting responsibly in asserting and defending his rights by going through the proper legal procedures".

(3) **Background**

In July of 1982, Denys installed a water service line and fittings on his lands to connect to LLH's water supply system. A disagreement arose between Denys and LLH respecting this installation, the resolution of which is currently before the Courts.

The Application before the Board stems from LLH's refusal to supply water to Denys' lands and premises.

(4) **Evidence of Denys**

(A) LLH had incurred certain costs in repairing the connection of Denys' service line to LLH's supply line. Therefore LLH is attempting to use its control of water to force Denys to pay for those certain costs.

(B) He is receiving no benefit for the approximate $500 he had spent to install a water service line and fittings. He obtains water, at present from a public tap about a block from his lot.

He is in the process of building his house and "plans to have the plumbing installed in about a month". He and his family need water for cooking, washing and cleaning, and he would need water "for pouring cement and for watering spruce trees".

(C) He believes that the water could be turned on with ease and there would be no problem with leakage.

(D) He had not been advised that the hookup to the water system needed supervision by a LLH representative. He is "prepared to pay all future water bills if the water is turned on".

(5) **Evidence of LLH**

(A) Denys was told of the requirement that LLH must supervise the water line hookup.

(B) The supervision requirement "was a verbal agreement" and that it was not spelled out in the purchase contract for the lot.

(C) Water could be turned on and there would be no leak into Denys' lot.

LLH acknowledged its responsibility to provide water when requested by the residents of its franchise area.

(D) "Denys has not met the two preconditions to obtaining water service, namely:

(1) that the landowner pay for the cost of the completed hookup, and

(2) that the hookup be carried out under the supervision of LLH".

(6) **Board Conclusions**

(A) The Board will not address the dispute (respecting installation of the water line) between Denys and LLH, the dispute being currently before the Courts.

(B) Based on the evidence of LLH, the Board considered that the only reason LLH is not supplying water to Denys' lot is to pressure Denys into paying the damages which are in dispute before the Courts.

(C) The Board concluded that there would be no leak if the water were turned on and therefore the "public interest" (i.e. concerning the health and safety of water users if there is a leak in the water system) was properly conserved.

(D) LLH expressed concerns about its ability to "insure the integrity of the water system" if the Board ordered restoration of service to Denys since such an Order may be construed as an indication that LLH's supervision requirement of installation of water service line and fittings can be ignored.

The Board considers that the existence of Rules and Regulations (as approved in Board Order E83081, dated August 9, 1983), which include supervision of water service line hookups by LLH, will preclude contractors and other persons from ignoring the supervision requirement.

(E) The Board agrees with Denys' submission that LLH is required to supply water, subject to the rates, terms and conditions as may be fixed and approved by the Board, upon request by the residents of the franchise area in accordance with the franchise agreement with the County of St. Paul.

The Board notes that Denys is willing to pay his water bills if water is supplied and considers it inappropriate for LLH to refuse to supply water to Denys unless Denys pays for the alleged damages (which are the subject of an action currently before the Courts) and considers Denys' request for restoration of water services to be reasonable.

(7) **Costs**
The Board ruled that the costs of and incidental to the proceedings incurred by each party shall be borne by each respective party.

3.05 (a) RE83095 E3.324.87(1)(g) Su-Lyn Investments Ltd.
(b) For approval of the sale of its water line assets to Artists View Park Services Ltd.
(c) In process at year-end.

3.06 (a) RE82085 E3.11.89-3 TransAlta Utilities Corporation
(b) For an exemption pursuant to Section 71(1)(c)(iii) of the Public Utilities Board Act or in the alternative, for approval of a change in the water rates charged to its customers in the County of Strathcona No. 20
(c) Order E82142 dated June 29, 1982 fixed and approved interim refundable rates effective July 1, 1982. Action suspended pending hearing of application for approval of sale of assets. In process at year-end.

3.07 (a) RE83123 E3.11.87(1)(g)-4 TransAlta Utilities Corporation
(b) For approval of the sale of a portion of its property, franchises, privileges or rights to the County of Strathcona No. 20
(c) In process at year-end.

SECTION 4: GAS UTILITIES
Investor-Owned

Data reported in groups arranged alphabetically according to the name of the regulated utility to which the application refers, and within each group are arranged in order of registration number.

ITEM NUMBER

APPLICATION PARTICULARS
(a) REGISTRATION NUMBER/FILE NUMBER/ REGULATED ENTITY
(b) SUBJECT MATTER
(c) DISPOSITION/REFERENCE

4.01 (a) RE82147 E4.5.35-12 Bonnyville Gas Company Limited
(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a reconciliation by the Company of Federal Petroleum and Gas Revenue Tax costs and amounts collected in accordance with directions contained in Decision E81029
(c) Approved E83015 dated January 27, 1983 as amended by E83053 dated February 17, 1983.

4.02 (a) Not Registered E4.5.35-13 Bonnyville Gas Company Limited
(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a decrease in rates as a result of a decrease in the Natural Gas And Gas Liquids Tax
(c) Approved E83027 dated February 21, 1983.

4.03 (a) Not Registered E4.5.35-14 Bonnyville Gas Company Limited
(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a decrease in rates as a result of a decrease in the Natural Gas And Gas Liquids Tax
(c) Approved a decrease in the commodity rate effective on all gas consumption on and after August 1, 1983 E83088 dated August 22, 1983.

4.04 (a) Not Registered E4.6.35-12 Border Utilities Ltd.
(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve an increase in rates as a result of an increase in the Provincial Support Price
(c) Approved E83028 dated February 21, 1983.

4.05 (a) Not Registered E4.6.35-13 Border Utilities Ltd.
(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve an increase in rates as a result of an increase in the Provincial Support Price
(c) Approved a decrease in the commodity rate effective on all gas consumption on and after August 1, 1983 C83089 dated August 22, 1983.

4.06 (a) RE82100 E4.7.35-23 Canadian Western Natural Gas Company Limited
(b) For approval of a change in existing rates, tolls or charges for gas supplied and services rendered to its customers within Alberta
(c) (1) **General**
Decision E83065 dated May 9, 1983 determined a rate base, fair return, and revenue requirement for the 1982 and 1983 test years and dealt with other significant matters as reflected hereinafter.
(2) **Test Years**
The revenue requirements were determined for 1982 and 1983.
(3) **Rate Base**
(A) The Board excluded from Rate Base gas wells which are not tied-in and are not used for monitoring gas reservoirs. The Board placed these wells into an account called "Plant Held for Future Use". Amounts in account to attract Allowance for Funds Used During Construction (AFUDC).
(B) The Board considered that a study comparing costs of similar projects constructed by Canadian Western Natural Gas Company Limited (CWNG) and by independent contractors would be of assistance to the Board, and directed CWNG to implement the study and report findings at its next general rate application.
(C) The Board considered CWNG's procedure for calculating AFUDC on Construction Work in Progress complied with directions in E81014.
(D) The Board will allow CWNG to henceforth calculate AFUDC on all well costs charged to the Exploration Suspense Account. The Board will also allow CWNG to include any AFUDC associated with unsuccessful exploration in applications to the Board to write off unsuccessful exploration expenses against the Border Flowback Reserve.
(E) The Board considered that Net Border Flowback should continue to be treated as a component of no-

cost capital and therefore be included in the Cost of Capital schedules.

(F) The Board was not persuaded, at this time, that the depreciation expense for CWNG's facilities should be based on the assumption that plant will no longer be used by the year 2020. Therefore the Board approved depreciation rates based on no truncation.

(G) The Board considered that any difference between the Depreciation Requirement and the Book Depreciation Reserve (of an account) outside a plus or minus five percent balance limit should be amortized over the average remaining life of the account. The Board recalculated amortization of reserve differences on a remaining life basis as opposed to CWNG's proposal of a ten year amortization period. Directed CWNG to determine the relationship between book reserve and reserve requirement for those accounts not studied by CWNG's depreciation consultant.

(H) The Board considered the Declining Balance Method an inappropriate method to determine depreciation expense for Transportation Equipment and Heavy Work Equipment. The Board considered that a measure of expired capacity (based on service life or units of production) must be used to determine depreciation expense. The Board will allow Declining Balance Method to continue for those transportation assets capitalized prior to 1982. For 1982 and 1983 additions, the Board developed Equal Life Group depreciation rates based on Canadian Utilities Limited's (CUL) study comparing leasing versus purchasing transportation assets.

(I) The Board directed CWNG, in its next general rate application, to inform the Board of the steps taken to ensure the proper accounting treatment for cost of removal. The Board directed CWNG to comply with annual filing requirements re: gross salvage and cost of removal directed in E79061.

(J) The Board reduced Necessary Working Capital to recognize the lag in payment of employee deduction (income tax, unemployment insurance, pension plan contributions).

(K) The Board directed CWNG to examine the impact of debt repayments and preferred dividends on the Lead Lag Study and to account for Payment Equalization Plan credit balances in its next Lead Lag Study.

(L) The Board allowed CWNG's proposed reduction in Necessary Working Capital as a result of changing income tax from Flow-through to Normalization-All Taxes Paid (NATP).

(M) The Board was not persuaded that 82% of Materials and Supplies Inventory should be included in Necessary Working Capital as CWNG proposed. Instead the Board included one-third of Materials and Supplies Inventory in Necessary Working Capital. In its next general rate application, CWNG should be prepared to justify its allocation by reviewing withdrawals from inventory for all reasons—capital, Operations & Maintenance (O&M), emergency—and to support its contention that a large portion of inventory is held for emergency circumstances by indicating what items are stocked and the probability and actual frequency of their issue from inventory.

(4) **Fair Return**

(A) The Board considered the Capital Structure proposed by CWNG for the two test years as appropriate for the purpose of fixing a fair return on rate base.

(B) The Board considered that it would not be possible to trace the funds raised by CUL through its "Euro-Canadian" issue to their ultimate use. The Board considered it would be possible to conclude that CUL used the proceeds from the "Euro-Canadian" issue to finance the purchase of TransAlta Utilities Corporation shares, notwithstanding the fact that the two events coincided. The Board accepted CWNG's forecast embedded cost rates of debt capital for the test years.

(C) The Board accepted CWNG's forecast embedded cost rates of preferred share capital for the test years.

(D) The Board considered that the difference between the rate of return on rate base deemed to be financed by common equity and the rate of return on the book value of common equity must be explained to identify the reason for and the impact of the various factors contributing to the difference, and directed CWNG to file a reconciliation in future general rate applications. However, the Board considered it inappropriate to recognize the difference between allowed rate of return on that portion of rate base deemed to be financed by common equity and rate of return realizable on the book value of common equity as the two rates are not comparable.

(E) The Board considered it inappropriate to fix return on equity based on "spot market" conditions. The Board accepted CWNG's principle of "normalization" for the purpose of determining return on equity. The cost rate for common equity deemed to be financing rate base was considered to be 15.75% for 1982 and 14.75% for 1983.

(5) **Revenue Requirement**

(A) The Board considered that the peaking penalty charge forecast for 1983 was at best speculative at this time and therefore excluded it from Gas Purchase Costs.

(B) The Board considered that CWNG made reasonable attempts to reduce labour costs by trying to renegotiate the agreement with its employees' association and by limiting the inflation salary adjustment for supervisory and professional staff. The Board made no adjustments for forecast labour costs.

(C) The Board considered that an inflation rate of 8% instead of CWNG's forecast 12% should be used in forecasting the expense for "general items" to be included in O&M supplies expense for 1983. The Board did not consider it appropriate to reduce CWNG's forecast expenses for other O&M items, with respect to which specific calculations and forecasts were made, in the absence of conclusive evidence to indicate the forecasts were unreasonble.

(D) The Board was not persuaded that CWNG's arrangements for new head office facilities resulted in the least possible cost to the customers. The Board considered that a rental rate of $16.50 per square foot

was appropriate to use in calculation of building rental cost to be included in revenue requirement rather than CWNG's negotiated rate with Atco Housing and Development Ltd. of $21.50 per square foot.

(E) The Board considered that the services provided by Atco Ltd. and the costs of those services should be specifically identified to assess the necessity for services and the reasonableness of charges included in the Atco Managment Fee. The Board excluded the full amount of the Management Fee from the revenue requirement and directed CWNG to provide full details of the services and costs in its next general rate application.

(F) Except for the Atco Management Fee the Board accepted as reasonable the CUL shared costs as proposed by CWNG.

(G) The Board accepted as reasonable CWNG's proposal to base its pension plan on 2% rather than 1.75% of an employee's average of the highest five salary years and considers the expense as appropriate to be included in revenue requirement.

(H) The Board accepted CWNG's position that legal and trustee fees for CUL debt instruments be included in utility costs.

(I) The Board reduced CWNG's forecast Taxes—Other Than Income Taxes to account for a reduction in Municipal revenue taxes to match the reduction in revenue requirement determined by the Board.

(J) The Board allowed CWNG to change its method of calculating Income Tax from Flow-Through to Normalization-All Taxes Paid in the 1983 test year. The Board directed CWNG to claim as much Capital Cost Allowance (CCA) as possible on items with the lower CCA rates. The Board considered that in the event the income tax rebate legislation is changed, the items with higher CCA rates would provide for a faster recovery of the unused CCA pool.

(6) **Other Matters**

(A) The Board approved the write-off against Border Flowback on non-productive Exploration and Development Expense.

(B) The Board directed CWNG, in its next general rate application, to identify all the cost changes resulting from changes in the Alberta Reference Price and to address which items should be considered in general rate applications and which items should be included in PSP applications.

(C) The Board considered that the issue of "separate fees for services charged to individual customers" requires further clarification and that intervenors should address the issue in a more precise manner.

(7) **Rates**

The Board determined and approved a Utility Revenue Requirement which was $3,560,000 less than CWNG's request for the 1982 test year and $5,840,000 less than CWNG's request for the 1983 test year. The Board considered these differences to be significant and therefore directed CWNG to file with the Board and Intervenors a schedule of rates, tolls or charges which would refund excess revenues and would recover the 1983 Utility Revenue Requirement on an annualized basis.

The schedule of rates filed in response by CWNG were approved from the Bench on June 15, 1983 and confirmed in writing with reasons by Order E83085 dated August 2, 1983.

On October 11, 1983 the Board, on its own initiative, approved from the Bench a change in the method of refund of excess revenues. Order E83140 dated November 1, 1983 confirmed the Decision from the Bench and provided reasons therefor. The Board considered that the refund should be based on the difference between interim rates and rates which would have generated the approved Utility Revenue Requirement on a forecast basis, applied to each customer's actual consumption for the period in which interim rates were in effect.

In process at year-end.

4.07 (a) RE82122 E4.7.24(1)(g)-4 Canadian Western Natural Gas Company Limited

(b) For approval of the sale of certain property located within the Town of Okotoks.

(c) Order E82226 dated November 5, 1982 approved the sale of the property. A further hearing on the accounting treatment for and distribution of proceeds from the sale of the property to be held in 1984. In process at year-end.

4.08 (a) RE83025 E4.7.35-25 Canadian Western Natural Gas Company Limited

(b) For approval to adjust the percentages in Rider "B" which are applied to gross revenue to provide for the property tax assessed pursuant to the Municipal Taxation Act.

(c) Approved E83024 dated February 4, 1983.

4.09 (a) RE83029 E4.7.35-26 Canadian Western Natural Gas Company Limited

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a decrease in rates as a result of an increase in the Provincial Support Price, the Alberta Contract Delivery Point Price and a decrease in the Natural Gas and Gas Liquids Tax.

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after February 1, 1983 E83026 dated February 7, 1983.

4.10 (a) RE83041 E4.7.35-27 Canadian Western Natural Gas Company Limited

(b) For an Order approving a change to its Standards, Regulations and Practices.

(c) Order E83077 dated June 29, 1983 as amended by Order E83084 dated July 7, 1983, provided written reasons for the Board's Decision from the Bench of May 4, 1983, approving changes to CWNG's standards, regulations and practices.

Service Charges

The Board considered that the cost of processing a dishonoured cheque should be borne by the customer issuing the cheque. Therefore, the Board approved the increase to $8.00 for each dishonoured cheque.

Charges For Service Lines

The Board considered that revenues from Merchandising and Jobbing operations (service lines, meter relocations, disconnection of service lines) should recover the cost of those operations and therefore approved the increased charges.

4.11 (a) RE83051/E4.7.2 T.D. 1/Canadian Western Natural Gas Company Limited

(b) Complaint by Mr. Dan Burritt dated June 6, 1983 requesting the waiver of a billing by CWNG correcting estimated billings made in the previous four years.

(c) Mr. Burritt advised by letter dated September 1, 1983 that the Board considered that CWNG made a reasonable determination of the amount owing and that full payment should be made.

4.12 (a) RE83057 E4.47.35-28 Canadian Western Natural Gas Company Limited

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after August 1, 1983 E83086 dated August 4, 1983.

4.13 (a) RE83070 E4.7.35-23A R.V. Canadian Western Natural Gas Company Limited

(b) For an Order varying Decision E83065 dated May 9, 1983

(c) Decision on whether to review was pending at year-end.

4.14 (a) RE83082 E4.7.58 Canadian Western Natural Gas Company Limited

(b) For approval to make adjustments in the total charges for natural gas service to certain "Special Contract and High Load Factor" customers arising out of fluctuations in the cost of "non-rebateable" natural gas for the period January 1 to June 30, 1983

(c) Approved E83145 dated October 27, 1983.

4.15 (a) RE83091 E4.7.35-29 Canadian Western Natural Gas Company Limited

(b) For approval of a change to its Standards, Regulations and Practices

(c) Approved E83153 dated November 15, 1983.

4.16 (a) RC83335 E4.7.58 Canadian Western Natural Gas Company Limited

(b) For approval to make adjustments in the total charges for natural gas service to certain "Special Contract and High Load Factor" customers arising out of fluctuations to the cost of "non-rebateable" natural gas for the period January 1, 1982 to December 31, 1982

(c) Approved E83163 dated December 1, 1983.

4.17 (a) RE83101 E4.7.2 T.D. 5 Canadian Western Natural Gas Company Limited

(b) Complaint by Corey Farms Ltd. of Coaldale, Alberta alleging unreasonable charges

(c) In process at year-end.

4.18 (a) RE83102 E4.7.2 T.D. 3 Canadian Western Natural Gas Company Limited

(b) Complaint by Great-West Life of Calgary, Alberta alleging negligence in not following meter reading regulations

(c) In process at year-end.

4.19 (a) RE83121 E4.7.58 Canadian Western Natural Gas Company Limited

(b) For approval to make adjustments in the total charges for natural gas service to certain "Special Contract and High Load Factor" customers arising out of fluctuations in the cost of "non-rebateable" natural gas for the period January 1 to September 30, 1983

(c) In process at year-end.

4.20 (a) RE82102 E4.8.35-3 Canadian Western Power and Fuel Company Limited

(b) For approval of an interim increase in rates

(c) Withdrawn April 13, 1983.

4.21 (a) Not Registered E4.8.35-4 Canadian Western Power and Fuel Company Limited

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a decrease in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after February 1, 1983 E83029 dated February 21, 1983.

4.22 (a) Not Registered E4.8.35-5 Canadian Western Power and Fuel Company Limited

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a decrease in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax

(a) Approved a decrease in the commodity rate effective on all gas consumption on and after August 1, 1983 E83090 dated August 22, 1983.

4.23 (a) RC83243 E4.8.24(1)(g) Canadian Western Power and Fuel Company Limited

(b) For approval of the sale of certain of its assets to the Town of Redcliff

(c) Approved E83118 dated September 23, 1983.

4.24 (a) RE82108 E4.9.35-6 Elk Point Gas, Ltd.

(b) For approval of a change in existing rates, tolls or charges for natural gas supplied and services rendered to its customers within Alberta

(c) (1) **General**

E83071 dated May 10, 1983 determined a rate base, fair return and revenue requirement for 1982 and 1983 test years and dealt with other significant matters reflected hereinafter.

(2) **Application For Dismissal of 1982 Rate Rider**

The Town of Elk Point applied for dismissal of that part of the Elk Point Gas, Ltd.'s Application with respect to a 1982 deficiency rider, in that the Company's Notice of Hearing to the Town was not within "the whole of the fiscal year of the owner in which a proceeding is initiated" (PUBA Sec 83(a)). Board's finding's were:

(A) the proceeding of the Board was initiated by the Company when the Application was filed at the Board's offices on July 21, 1982,

(B) the Company's Application was therefore within the fiscal year in which the proceeding was initiated, and

(C) the Town received notice by way of Public Notice published in the St. Paul Journal, August 18, 1982.

Decision

Application for dismissal on the grounds of incomplete or defective compliance with Section 83 of the Public Utilities Board Act denied.

(3) **Test Years**

The revenue requirements were determined for fiscal years ended July 31, 1982 and July 31, 1983.

(4) **Rate Base**

(A) Major maintenance work which had the effect of

improving the service life of an asset or extending its useful life beyond that originally estimated and was shown to have enduring benefits was capitalized. These items were depreciated at Board approved rates.

(B) A grant of $39,015 from Alberta Housing Corporation was received in July 1982 to be used for construction in 1983. 1 12 of grant deducted from Necessary Working Capital in 1982.

(5) **Fair Return**

(A) Preferred stock considered to be distinguished from common equity and assigned a different cost rate.

(B) The application was filed only nine days before the end of the company's 1982 fiscal year end and the situation was approaching "cost plus" regulation involving minimum risk to the company. A lower risk factor was applied to common equity in 1982.

(C) The Company had a high common equity ratio and therefore a lower risk factor was applied to common equity in 1982 and 1983.

(5) **Revenue Requirement**

(A) 1 2 of intervenors' costs were included in revenue requirement.

(B) 1982 revenue requirement reduced for excess of crown royalties, federal excise tax and federal production tax recoveries over expenses for 1980, 1981 and 1982.

(C) Revenue requirement reduced by $21,464 and $11,209 for 1982 and 1983 respectively.

(7) **Rates**

Crown Royalties recovered by way of a rate rider.

(8) **Rules and Regulations**

New rates for rules and regulations approved.

4.25 (a) Not Registered E4.9.35-7 Elk Point Gas, Ltd.

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a decrease in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax

(C) Approved a decrease in the commodity rate effective on all gas consumption on and after February 1, 1983 E83030 dated February 21, 1983.

4.26 (a) Not Registered E4.9.35-8 Elk Point Gas, Ltd.

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a decrease in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after August 1, 1983 E83091 dated August 22, 1983.

4.27 (a) RE83120 E4.9.35-9 Elk Point Gas, Ltd.

(b) For approval of a change in rates, tolls or charges for services rendered to its customers within Alberta

(c) In process at year-end.

4.28 (a) Not Registered E4.10.35-14 Grande Prairie Transmission Co. Ltd. (GPT)

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve an increase in existing rates for gas supplied and services rendered to its customer in Alberta, Northwestern Utilities Limited

(c) Approved an increase in the commodity rate effective on all gas consumption on and after February 1, 1983 E83031 dated February 21, 1983.

4.29 (a) RE83026 C4.10.35-15 Grande Prairie Transmission Co. Ltd. (GPT)

(b) (1) Approval of rates, tolls or charges for gas supplied and services rendered to its customers within Alberta

(2) Determining a rate base for property of the applicant and fixing a fair return thereon

(3) Timing of adequate rates and methods of depreciation and amortization

(c) (1) **General**

Decision C83512 dated June 24, 1983 as amended by Order E83083 dated July 4, 1983 made the necessary determinations pursuant to (b) above.

(2) **Test Year**

Revenue requirements were determined for the two fiscal years ending June 30, 1983 and 1984.

(3) **Rate Base**

(A) The Board excluded from Rate Base the cost of major repairs incurred in the fiscal years 1978 to 1982 consistent with the treatment of these items as expenses in 1983 and 1984.

(B) Also excluded was the cost of a propane air mix peaking plant as the Board found that the plant should have been designated as "functionally obsolete" in 1982 instead of 1984 as requested by the GPT.

(4) **Accumulated Depreciation**

Adjustments have been made to reflect Board changes to Rate Base.

(5) **Amended Depreciation Rates**

GPT's amended rates to take effect in the 1984 fiscal year have been accepted by the Board subject to direction.

(6) **Fair Return**

(A) The Company in evidence requested a deemed capital structure of 52.5% equity, 45.8% long term debt and 1.7% imputed debt for the fiscal year 1983. In 1984 the comparable structure requested was 52.2% common equity and 47.8% long term debt.

(B) The Board has previously ruled that it does not consider a hypothetical capital structure with a hypothetical annual cost of capital to be appropriate to determine the rate of return and GPT should be considered as a division of Inland Natural Gas Co. Ltd. (Inland).

(C) The estimated cost of capital to Inland in past years were as follows:
1980 9.9974%; 1981 11.411%; 1982 11.274%
The Board fixed a fair rate of return on rate base of 12% for each of 1983 and 1984, thereby allowing a risk premium to Inland's cost of capital in order to determine a fair rate of return for GPT.

(7) **Utility Revenue Requirement**

(A) No income taxes have been paid in prior years and none have been included as a part of the revenue requirement.

(B) Hearings costs have been estimated by GPT to be $75,000, 50% of which are included in the revenue requirement in the 1983 and 1984 fiscal years.

(C) The Board determined and approved a Utility Revenue Requirement which was $69,584 less than requested by GPT in 1983 and $ 142,685 less than requested by GPT in 1984.

(8) **Other Matters**
GPT and NUL were encouraged to investigate alternate procedures for resolving the issues which may arise between them and which would be less expensive than those prescribed by the Board.

4.30 (a) Not Registered/E4.10.35-16/Grande Prairie Transmission Co. Ltd.

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve an increase in rates as a result of an increase in the Provincial Support Price

(c) Approved a decrease in commodity rate effective on all gas consumption on and after August 1, 1983/E83092 dated August 22, 1983.

4.31 (a) Not Registered/E4.15.35-20/ICG Utilities (Plains-Western) Ltd.

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of an increase in the Provincial Support Price, the Alberta Contract Delivery Point Price and a decrease in the Natural Gas and Gas Liquids Tax

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after February 1, 1983 E83055 dated February 21, 1983.

4.32 (a) RE83031/E4.15.35-21/ICG Utilities (Plains-Western) Ltd. (ICG)

(b) For approval of a change in existing rates, tolls or charges for gas supplied and services rendered and for fixing Standards, Regulations and Practices for the Company

(c) (1) **General**
Order E83064 dated April 19, 1983 fixed and approved interim refundable rates to be charged with respect to all gas consumption on and after April 1, 1983.
Decision E83151 dated December 9, 1983 determined a rate base, fair return and revenue requirement for the 1983 test year and dealt with other significant matters as reflected hereinafter.

(2) **Rate Base**

(A) The Board used the actual 1982 year-end Property, Plant and Equipment and Depreciation balances to calculate the 1983 mid-year rate base, in place of forecast 1982 balances proposed by ICG.

(B) The Board considered that the cancellation of certain capital projects such as the drilling program (1982 forecast $1,300,000) and a new office building (1982 forecast $250,000) could reasonably have been foreseen at the time of the last General Rate Application (GRA).

(C) The Board accepted ICG's reasons for differences between the forecast and actual expenditures for major capital projects in 1982.

(D) The Board included in rate base the cost of an 8" steel transmission line based on ICG's evidence that the line will be constructed and commissioned in 1983.

(E) The Board considered that ICG's statements and information provided inadequate evidence for the full evaluation, for regulatory purposes, of the reasonableness or prudency of costs with respect to system upgrading. ICG will be expected to provide evidence of long term financial planning supported by financial feasibility studies for future rate applications.

(F) The Board included the Dunmore system net mid-year assets and contributions estimated at $15,000 and $4,000 respectively for the Southeastern district.

(G) The Board recognized the difficulties which the amalgamation of many individual utilities, differing in age design and asset records has imposed on ICG. The Board reiterated its direction in Decision E82055 with respect to the Depreciation Study and urged the Company to complete and file the study by mid-1984.

(H) The Board directed ICG to implement an appropriate system for recording and accounting for plant retirements upon completion of the Depreciation Study.

(I) The Board questioned whether an increase in number of meter recalls should necessarily result in a corresponding increase in the meters and regulators held in reserve. Directed ICG to analyse operations and provide justification for the level of meters and regulators held in reserve at the next general rate application.

(J) The Board expressed concern with respect to the level of supplies inventory. Directed ICG to provide at the next general rate application more detailed evidence, including evidence on the level of emergency supplies and a more representative comparison of inventory levels with other utilities.

(K) The Board expressed concern that since ICG did not carry out a formal cost benefit study or provide substantive evidence of having evaluated alternatives with respect to the Management Information System (MIS) and Customer Service System (CSS) systems, there was very little material to indicate to the Board that the proposed systems were the most cost-efficient alternatives.

(L) The Board directed ICG to monitor future sales and the further sharing of MIS and CSS costs by the parent company amongst affiliated or other companies and to file details thereof with the Board. The Board accepted the amount for deferred system development costs as proposed by ICG, for purposes of the Decision.

(M) The Board directed ICG to file a comprehensive lead-lag study at the next general rate application.

(3) **Fair Return**

(A) The Board considered that the deduction of Contributions in Aid of Construction (CIAC) from rate base distorts the original cost rate base principle and the CIAC is simply one form of capital which finances the rate base. The Board included CIAC as a component of capital structure.

(B) The Board noted ICG's recognition of the need for a permanent form of financing. The Board accepted a deemed capital structure based on a 60:40 debt equity ratio for purposes of the Decision.

(C) The Board noted that it would be appropriate for ICG to review its historical cost of debt in conjunction with the possible restructuring of its capital. The Board accepted the embedded cost of debt as proposed by ICG.

(D) The Board considered the cost rate for common

equity deemed to be financing the rate base to be 15% for 1983.

(4) **Utility Revenue Requirement**

(A) The Board adjusted gas purchase costs to reflect the February 1, 1983 and August 1, 1983 changes in gas costs. Accordingly forecast gas purchase costs as determined by the Board were higher than those forecast by ICG.

(B) The Board noted ICG's efforts to limit excessive line losses through upgrading maintenance and administrative measures. Directed ICG to provide evidence on the measures taken to reduce excessive line losses at the next general rate application.

(C) The Board considered ICG's reasons for the sharing of net production revenue amongst all the districts to be reasonable.

(D) The Board noted that increases in shared costs were not matched by corresponding reductions in Operating and Maintenance expenses at the Head Office and district levels. The Board accepted the amount for shared costs as proposed by ICG, considering ICG's position that shared costs will decline as the new MIS and CSS systems are phased-in.

(E) The Board expressed concern that ICG did not adequately demonstrate that costs for services received from the parent companies are at fair market value and not duplicated by services performed or which may be performed by ICG's own staff and resources. Directed to provide such evidence at the next general rate application.

(F) The Board directed ICG to address in more detail the issue of and the appropriateness of the basis of allocation of shared costs and head office expenses to the divisions at the next general rate application.

(G) The Board considered ICG's reasons for increase in salary expense in 1983 to be reasonable.

(H) The Board considered consistent coding of expense accounts was essential for comparisons from year to year and for the proper segregation of head office expenses from district expenses. ICG is expected to make every effort to achieve consistent coding in future.

(I) The Board accepted for purposes of the Decision the proposed tax treatment of software development costs.

(J) The Board directed ICG to address the question of whether ICG should remain with a "Flow Through" method or change to the Normalization All Taxes Paid (NATP) method for the purposes of accounting for income taxes.

(K) The Board directed ICG to use the accounting debt interest instead of the regulatory debt interest for the purpose of calculating income tax.

(5) **Utility Revenue Forecast**

(A) The Board considered ICG's treatment of transportation revenue with respect to short term contracts, containing no minimum volume stipulations, to be reasonable (ICG proposed that transportation revenue be split between utility and non-utility operations in the ratio 20:80).

(B) The Board directed ICG to show rental income from ICG Engineering as an identifiable part of other utility revenue.

(C) The Board determined the 1983 revenue deficiency to be $3,174,278 which is $267,356 less than that proposed by ICG in its revised Application.

(6) **Rates**

(A) The Board approved the merger and the combined rates for the Leduc Calmar Wetaskiwin district as proposed by ICG.

(B) The Board directed ICG to undertake a fully allocated cost of service study upon completion of the Depreciation Study.

(C) The Board directed ICG to review the use of declining block rates and to propose an alternative thereto at the next general rate application.

(D) The Board considered that incremental income tax should be apportioned to each district in proportion to forecast utility income. Accordingly, for purposes of determining rates the Board recalculated the apportionment of the before tax revenue deficiency in Appendix I.

(E) The Board recalculated rates for ICG that on an annualized basis would generate the utility revenue requirement determined by the Board.

(7) **Other Matters**

(A) The Board approved Standards, Regulations and Practices as set out in Schedule "E" of the Decision.

(B) The Board directed ICG to inform the Board upon the implementation of the new billing format.

4.33 (a) RE83059/E4.15.35-23/ICG Utilities (Plains-Western) Ltd.

(b) For approval of a change in the franchise tax rate rider relating to the Town of Morinville

(c) Approved E83156 dated November 24, 1983.

4.34 (a) RE83063/E4.15.35-22/ICG Utilities (Plains-Western) Ltd.

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after August 1, 1983/E83115 dated August 22, 1983.

4.35 (a) RE83114/E4.15.2 T.D. 1/ICG Utilities (Plains-Western) Ltd.

(b) Complaint by Ashmont Beach Co. Ltd. alleging certain unfair practices and charges

(c) In process at year-end.

4.36 (a) RE83118/E4.15.24(1)(g)-8/ICG Utilities (Plains-Western) Ltd.

(b) For an Order approving the sale of its electric utility operations located in the City of Yellowknife to ICG Northern Utilities Ltd.

(c) In process at year-end.

4.37 (a) RE83119/E4.15.24(1)(g)-9/ICG Utilities (Plains-Western) Ltd.

(b) For an Order approving the sale of its natural gas utility operations located in the City of Fort St. John and surrounding areas to ICG Utilities (British Columbia) Ltd.

(c) In process at year-end.

4.38 (a) RE82083/RE82124/RE83035/E4.12.35-15/E4.12.35-16/E4.12.35-17/The Lloydminster Gas Company Limited (The Company)

(b) For an Order or Orders approving changes in existing rates, tolls or charges and fixing just and reasonable standards, classifications, regulations and practices applicable to its cus-

tomers resident in Alberta and within the corporate boundaries of the City of Lloydminster and the Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price

(c) (1) **General**

(A) Decision E83073 dated June 30, 1983 determined a rate base, fair return, revenue requirement, rates, tolls, charges, standards, classifications, regulations and practices for the 1982 and 1983 test years.

(B) The Board proceeding on the basis of fixing just and reasonable rates, tolls or charges for all classes or groups of customers of the Company as if it had such jurisdiction. The Board however, recognized the extent of its jurisdiction and restricted the application of its Order to the customers of the Company who resided in Alberta and within the corporate limits of the City of Lloydminster.

(2) **Rate Base**

(A) The Board accepted the Company's Property, Plant and Equipment balance for December 31, 1981 as a valid starting point for the determination of the 1982 and 1983 Rate Base.

(B) The Board accepted the Company's projected 1982 and 1983 capital additions and retirements with some reservations.

(C) The Board accepted that it was not possible to determine an amount for Gross Plant-in-Service calculated on the basis that retirements had been properly recorded, and therefore accepted the Company's forecast of Gross Plant-in-Service.

(D) The Board accepted the Company's amount of Accumulated Depreciation for 1981-1983 with some minor adjustments, and with some reservations.

(E) The Board accepted the Company's amounts of Accumulated Depreciation and Net Plant-in-Service for 1982 and 1983, with some minor adjustments.

(F) The Board considered that use of the gas storage well provided a net benefit to the Company's customers and allowed its inclusion in the Necessary Working Capital component of Rate Base but did not consider it appropriate to include projected Provincial Support Price (PSP) and Northwestern Utilities Limited (NUL) gas purchase cost increases for 1983 in the mid-year allowance for natural gas in storage.

(G) The Board allowed the Company's projected amount for Maintenance Inventory and also included an amount for Unamortized Rate Hearing Costs as components of Necessary Working Capital.

(H) The Board determined the forecast mid-year Rate Base for 1982 and 1983 to be $4,703,094 and $5,368,604 respectively.

(3) **Accounting Procedures**

(A) It appearing to the Board from both the evidence and testimony that the Company was unfamiliar with the Uniform Classification of Accounts for Natural Gas Utilities (Alberta Regulation 546/63) and that there was also a lack of original cost information upon which to provide a regulatory accounting base and the necessary calculations which are needed if reasonable and necessary regulatory treatment was to be accorded to the Company.

(B) The Board directed the Company to diligently adopt the Uniform Classification of Accounts for Natural Gas Utilities (Alberta Regulation 546/63) as the basis of its accounting system, and to file with the Board a report on the progress of this respect by December 31, 1983.

(C) The Board directed the Company to forthwith review its past accounting records for the purpose of establishing and recording the cost of property when first devoted to public use, and to report by December 31, 1983, or prior to the next general rate application (if sooner than December 31, 1983) upon the progress of this direction.

(D) The Board directed the Company, upon the review of (c) above, to establish wherever possible the retirement amounts of past retirements to correct the accounting balance in the plant accounts, and to report by December 31, 1983, or prior to the next general rate application (if sooner than December 31, 1983) upon the progress of this direction.

(E) The Board directed the Company, as a corollary to (d) above, to establish on a going forward basis, the retirement amount of any Property, Plant and Equipment retired from service and to properly reflect the accounting treatment of such amounts in the accounts of the Company, and to report by December 31, 1983, or prior to the next general rate application (if sooner than December 31, 1983) upon the progress of this direction.

(4) **Utility Revenue Requirement**

(A) **Cash Operating Expenses**

The Board considered that the Company's forecast gas purchase costs, (excluding rebate and with some minor adjustments) for 1982 and 1983, in the amounts of $5,051,336 and $5,532,351 respectively, were reasonable.

The Board accepted the Company's forecast leasing cost for 1982 and 1983 but the Board considered that the current leasing transactions between the Company and its parent company were not at arms length and, therefore, the company should be prepared to substantiate the reasonableness of leasing cost at the next general rate application.

The Board accepted the Company's General and Administrative expenses for 1982 and 1983 but the Board directed the Company to file with the Board at its next general rate application a study of the nature and costs of the various administrative work performed by Chieftain Development Co. Ltd. for the Company.

The Board considered the Operating and Maintenance Expense and Taxes Other Than Income for 1982 and 1983 with some adjustments due to a "misclassification" of accounts, to be reasonable.

The Board determined the forecast Cash Operating Expenses for 1982 and 1983 to be $6,268,536 and $6,855,051 respectively.

(B) **Non-Cash Operating Expenses**

The Board noted that the Company, in its calculation of Depreciation Expense, made a provision for the theoretical retirement of Gross Plant-in-Service.

The Board further noted that upon completion of directions in respect of Plant Asset accounts as set out in the Decision, the Company should be prepared to present at a subsequent general rate application evidence by way of a depreciation study to support or modify the 3% depreciation rate it now uses.

The Board accepted the methodology and calculations, with some minor modifications, of the Company in respect of Depreciation Expense for 1982 and 1983, as adequate.

The Board accepted the amounts of Depletion Expenses forecast by the Company for 1982 and 1983, with some minor adjustments.

The Board accepted the Rate Hearing Costs and its amortization as proposed by the Company over a two year period, as reasonable.

The Board determined the forecast Non-Cash Operating Expenses for 1982 and 1983 to be $170,051 and $184,791 respectively.

(C) **Income Taxes**

The Board accepted the methodology which the Company used to calculate the Income Tax Component of the Utility Revenue Requirement.

In calculating the Income Tax component of the Revenue Requirement, the Board made adjustments to reflect the Return allowed in calculating the capital cost allowance for each of the test years.

(D) **Return**

The Board approved the Company's treatment of Border Flow Back funds.

The Board after considering the Testimony and Argument of both the Company and the City and after examining the Capital Structure of the Company, considered a deemed capitalization appropriate under the circumstances.

The Board deemed a Capital Structure financing the Rate Base in each of 1982 and 1983 in the following proportions:

General Mortgage Bonds	5%
Loans	76%
No-Cost Capital (Deferred Income Taxes)	3%
Equity Capital	16%

The Board, having considered the Arguments of the Company and the City, and having considered relevant Evidence and Testimony, considered a Cost Rate for General Mortgage Bonds of 6.69% in each of 1982 and 1983 to be appropriate and a cost Rate for Loans in 1982 of 17% and in 1983 of 14% to be appropriate.

The Board, after having considered the Evidence and Argument of both the Company and the City, and having examined market conditions for the years under discussion which may be considered common knowledge, set a Cost Rate applicable to the Equity component of the Capital Structure of 13.80% for 1982 and 14.75% for 1983.

In determining the Equity Cost Rate for 1982, the Board accepted the Company's requested Return component of $727,000 and imputed Equity Cost Rate using this figure and results from the deemed capitalization.

The Board accepted the Company's proposed inclusion of Deferred Income Taxes as No-Cost Capital.

The Board did not consider the Company's proposed treatment of Customer Deposits for 1982 and 1983 appropriate and did not include them as a form of Capital financing the Rate Base.

The Board fixed the Return on Rate Base for each of the Test Years 1982 and 1983 as $727,000 and $715,876 respectively.

(E) **Total Utility Revenue Requirement**

The Board determined the Total Utility Revenue Requirement for 1982 and 1983 to be $7,232,220 and $7,720,646 respectively.

(5) **Rates**

(A) **Utility Revenue Forecast for 1982**

The Board determined the total Utility Revenue for 1982 to be $7,230,069.

(B) **Natural Gas Rebate Rider for 1982**

The Board considered that the Company had developed a reasonable, rational and equitable method for the orderly distribution of natural gas rebates to its customers resident in Alberta.

The Board directed the Company to revise, before its next general rate application its procedure for the estimation of the natural gas rebate refund to its Alberta customers to more closely coincide with the method of rebating currently used by the Director of Rebates.

The Board further directed the Company to reconcile the actual rebate payments with the estimated rebate payments commencing with the 1982 year, and to semi-annually file with the Board the Company's proposed adjustment to the rebate rider.

The Board considered, with these noted exceptions, the Company's 1982 rebate calculations to be reasonable.

(C) **Utility Revenue Forecast for 1983**

The Board accepted the Company's proposed rate design for 1983.

The Board determined the 1983 Revenue required to be generated from natural gas sales to be $7,652,646.

The Board determined the Revenue Deficiency for 1982 for the period January 1, to May 31, 1983, to be $172,592, and a total Revenue Deficiency for 1982 and 1983 to be $174,743. The Board considered that this Revenue Deficiency should be collected by way of a rider based on gas consumption for the period June to December 1983, inclusive.

(D) **Natural Gas Rebate Rider for 1983**

The Board considered the Company's calculation of the gas rebate for 1983 to be reasonable.

The Board noted that the Company, using the Interim Rates as approved in Board Decision E82215 dated October 22, 1982, had charged a rebate rider for 1983 different than that in their calculations.

The Board directed the Company to calculate the additional gas rebates owing from January 1983 to May 1983 inclusive, to which the additional $7,883 rebate for 1982 was to be added, and file with the Board before July 31, 1983, the total amount of rebate owing and the method by which the Company pro-

posed to refund the said amount to its Alberta customers.

The Board agreed with the position of the Company regarding any rate differential between rates charged to customers in the City as opposed to those charged to other customers.

(E) **Intervenor's Costs**

The Company was directed to submit to the Board forthwith a review and assessment of the City of Lloydminster's costs (which were submitted with the City's Argument) in keeping with the Board's guidelines on costs, and make application to the Board for approval of the amount of costs to be paid.

(F) **Schedule of Charges Applicable to Regulations**

The Board approved the Schedule of Charges applicable to Regulations as proposed by the Company.

(6) **Other Matters**

(A) **Standards, Regulations and Practices**

The Board, after examining the Standards, Regulations and Practices as submitted by the Company, and adjudicating on several areas where the Company and the City had a divergence of opinion, approved the Standards, Regulations and Practices as submitted.

(B) **Outstanding Directions**

The Board considered that the Outstanding Direction regarding a submission of a "fully allocated cost study with its next general rate application" was adequately addressed and considered the recommendation of the Cost Study submitted by the Company in setting the rates for each of the Test Years.

With respect to the Outstanding Direction regarding a computation of the theoretical accumulated depreciation based on the approved composite rate of depreciation of 3% and consideration of the disposition of the variance between the actual and theoretical, if material in amount, the Board after examining the Study, considered that further comment and direction with respect to the theoretical depreciation balances should be reserved until such time as the Company has complied with directions in respect of accounting procedures.

The Board considered that the Outstanding Direction regarding a "copy of any report on gas reserves and deliverability which it intends to adopt for the calculation of depletion charges" was adequately addressed in the report submitted by the Company.

The Board considered that the Outstanding Direction regarding the requirement "to file the results of the study (Mannville Gas Reserves Study) with the Board" had been complied with by the filing of the Study. The Board expected the Company to be aware of changing economics of producing gas in the Mannville area and to be prepared to take appropriate steps if any gas of a beneficial economic nature became available from the Mannville area.

The Board was concerned with respect to the disposition of any refunds or invoices arising from any adjustment which reflected on the Company's cost of natural gas delivered by NUL and directed the Company to address this issue prior to or at its next general rate application.

The Board expected the Company to provide more narrative evidence at future hearings.

(C) **Costs**

Order E83131 dated November 3, 1983, determined and fixed the amount of Intervenor's costs to be paid by the Lloydminster Gas Company Limited.

4.39 (a) RE83032/E4.12.24(1)(g)/The Lloydminster Gas Company Limited

(b) For approval to enter into a farmout agreement with Merland Explorations Limited with respect to certain natural gas leases owned by the Lloydminster Gas Company Limited and for a declaration that the said lease properties to be declared to be non-utility assets and any income resulting from the farmout agreement be non-utility income

(c) (1) **General**

E83066 dated April 25, 1983, approved the entering into of the farmout agreement by the Company with Merland Explorations Limited

(2) **Board's Decision**

(A) The Board considered that the Company was required to obtain approval of the Board pursuant to Section 25(1)(h) of the Gas Utilities Act, to enter into a farmout agreement with respect to the lease properties named in the Application;

(B) The Board for the purposes of the Decision, was satisfied that the assigning of the lease properties named in the Application by way of the farmout agreement would not adversely affect the customers of the Company;

(C) The Board considered that an application for a declaration that the lease properties be non-utility assets and any income which may result be non-utility income should be more properly addressed in the context of a general rate application; and

(D) Order E83147 dated November 3, 1983, determined and fixed the amount of Intervenor's costs to paid by the Lloydminster Gas Company Limited.

4.40 (a) Not Registered/E4.12.35-18/The Lloydminster Gas Company Limited

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after August 1, 1983/E83093 dated August 30, 1983

4.41 (a) RE83109/E4.12.35-19/The Lloydminster Gas Company Limited

(b) For approval of a change in rates, tolls or charges for services rendered to its customers within Alberta

(c) Approved from Bench December 30, 1983 with written reasons to follow. In process at year-end.

4.42 (a) RE82099/RE82144/E4.14.35-27/E4.14.24(a)(g)-3/Northwestern Utilities Limited

(b) For approval of a change in existing rates, tolls or charges for gas supplied and services rendered to its customers within Alberta

(c) (1) **General**

Decision E83074 dated June 14, 1983 determined a rate base, fair return and revenue requirement for the 1982

and 1983 test years and dealt with other significant matters as reflected hereafter.

(2) **Rate Base**

(A) The cost of Salt Cavern Storage should properly be considered as Construction Work in Progress and not included in Rate Base until it is used or required to be used (and capable of being used) to provide service.

(B) Gas wells which, during the test years 1982 and 1983, are not used to provide service to the public of Alberta should be placed into an account called "Plant Held for Future Use". Amounts in this account will attract Allowance for Funds Used During Construction.

(C) Depreciation rates should not be based on the assumption that the plant will no longer be used by the year 2020. Approved depreciation rates assume no truncation.

(D) For those accounts where the differences between the booked depreciation reserve and theoretical depreciation reserve exceed plus or minus 5%, such differences are to be amortized over the expected remaining life of the assets in the respective accounts.

(E) Allowed the declining balance method of calculating depreciation to continue for transportation and heavy work equipment capitalized prior to 1982. Equal life Group depreciation rates, based on Canadian Utilities Limited's study comparing leasing versus purchasing of transportation assets, used for Transportation Equipment and Heavy Work Equipment additions in 1982 and 1983.

(F) Necessary Working Capital reduced to reflect the lag in payment of employee deductions (income tax, CPP and UIC).

(G) Necessary Working Capital adjusted to reflect advance collection of revenues under Payment Equalization Plan.

(H) Reduced the amount of Materials and Supplies Inventory to be included in Necessary Working Capital from 81% to one-third.

(I) Reduced Necessary Working Capital by the difference between the income taxes collected from the customers and the incomes taxes required to be paid in the current year as installments.

(J) A negative working capital requirement was considered appropriate in the 1982 test year for the purposes of this Decision considering the special circumstances (the change in method of accounting for income taxes) which contributed to the negative aspect.

(K) One Board Member dissented with the method used by the majority in developing certain components of the Revenue Requirement and in particular with respect to Necessary Working Capital and No Cost Capital. The dissenting Member would not deduct "Adjustment for Taxes collected versus Taxes Paid", "Adjustment for advance revenue collection under Payment Equalization Plan" and perhaps "F.E.T.", "PGRT" and "Taxes-Other" in the determination of Necessary Working Capital but would add such items to "No Cost Capital" which would earn no return.

(3) **Fair Return**

(A) The capital structure ratios were modified slightly to reflect that the entire amount of Contributions in Aid of Construction were considered to finance Rate Base.

(B) The 1983 debt and preferred cost rates, including issue cost, were adjusted to 13% and 11.5% respectively.

(C) The Board noted the difference between the return achieved on that portion of rate base deemed to be financed by common equity and the return achieved on the book value of common equity and directed NUL to provide a reconciliation of the difference in future general rate applications. No specific effect was given to these differences as the Board is required to fix a fair return on the rate base.

(D) the cost rates for common equity capital deemed to be financing the rate base were considered to be 15.75% for 1982 and 14.75% for 1983.

(4) **Revenue Requirement**

(A) Peaking penalty charges were considered speculative at this time and excluded from Gas Supply Cost.

(B) Municipal Franchise Taxes reduced to match the reduction in the Revenue Requirement.

(C) Operating and Maintenance Supplies expense reduced to reflect the use of an 8% inflation rate instead of 12% in forecasting the expense for general items.

(D) In the absence of evidence as to the cost of services included in the ATCO Management Fee, the full amount of the fee was excluded from the Revenue Requirement.

(E) Allowed NUL to change its method of accounting for income tax from the Flow-Through method to the Normalization-All Taxes Paid method.

(F) The Total Utility Revenue Requirement determined and approved by the Board for the 1982 test year was $523,052,000 and for the 1983 test year was $572,632,000 which amounts were $8,128,000 and $19,198,000 less respectively than requested by NUL.

(5) **Other Matters**

(A) With respect to issues raised by the County of Camrose, the Board considered that complaints with regard to the conduct of NUL and its employees should be made directly to NUL's Management and that complaints in the matter of service can be dealt with through an application by the County under Section 28 of the Gas Utilities Act, to have the Board fix just and reasonable standards, classifications, regulations, practices, measurements or service to be followed by NUL.

(B) NUL's proposed accounting treatment of the proceeds from the sale of assets to Star Oil and Gas Ltd., the sale which was approved in Order E83243, was approved.

(6) **Rates**

NUL to file a schedule of rates, tolls or charges which would refund excess revenues and would recover the 1983 Revenue Requirement on an annual basis.

As a result of an increase in the Provincial Support Price, in the Alberta Cost of Service and in the cost of gas

purchased from Grande Prairie Transmission Co. Ltd. and a decrease in the Natural Gas and Gas Liquids Tax, Order E83117, dated September 16, 1983 approved an interim decrease in rates.
Order E83126 dated September 28, 1983 approved the Method of Refunding the excess revenues determined in Decision E83074.
In process at year-end.

4.43 (a) RE83016 E4.14.35-30 Northwestern Utilities Limited
(b) For approval to adjust the percentages in Rider "B" which are applied to gross revenue to provide for the property tax assessed pursuant to the Municipal Taxation Act
(c) Approved E83020 dated February 3, 1983.

4.44 (a) RE83028 E4.14.35-31 Northwestern Utilities Limited
(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a decrease in rates as a result of an increase in the Provincial Support Price, the Alberta Contract Delivery Point Price, the Petroleum and Gas Revenue Tax and a decrease in the Natural Gas and Gas Liquids Tax
(c) Approved a decrease in the commodity rate on all gas consumption on and after February 1, 1983 E83025 dated February 7, 1983.

4.45 (a) RE83042 E4.14.35-32 Northwestern Utilities Limited
(b) For approval of proposed changes to its Standards, Regulations and Practices
(c) Approved E83070 dated August 3, 1983.

4.46 (a) RE83046 E4.14.58 Northwestern Utilities Limited
(b) For approval to make adjustments in the total charges for natural gas service to certain "Special Contract and High Load Factor" customers arising out of fluctuations to the cost of "non-rebateable" natural gas for the period January 1, 1982 to December 31, 1982
(c) Approved E83165 dated December 8, 1983.

4.47 (a) RE83050 E4.14.24(1)(g)-3 R.V. Northwestern Utilities Limited
(b) For a review and variance of Order E82243 dated December 31, 1982 to correct the legal description as provided to the Board, of the facilities sold to Star Oil and Gas Ltd.
(c) Approved E83082 dated June 29, 1983.

4.48 (a) RE83064 E4.14.35-34 Northwestern Utilities Limited
(b) For approval of a change in rates relating to the Village of Rycroft
(c) Approved/E83139 dated October 20, 1983.

4.49 (a) RE83078/E4.14.58/Northwestern Utilities Limited
(b) For approval to make adjustment in the total charges for natural gas service to certain "Special Contract and High Load Factor" customers arising out of fluctuations in the cost of "non-rebateable" natural gas for the period January 1 to June 30, 1983
(c) Approved/E8314? dated October 27, 1983.

4.50 (a) RE83083/E4.14.35-35/Northwestern Utilities Limited
(b) For approval of a change in rates relating to the Town of Grand Centre
(c) Approved/E83155 dated November 10, 1983.

4.51 (a) RE83090/E4.14.35-36/Northwestern Utilities Limited
(b) For approval of a proposed change to its Standards, Regulations and Practices
(c) Approved/E83152 dated November 15, 1983.

4.52 (a) RE83110 E4.14.24(1)(g)-4 Northwestern Utilities Limited
(b) For an Order approving the disposition of certain leasehold improvements
(c) In process at year-end.

4.53 (a) RE83111 E4.14.24(1)(e)-19 Northwestern Utilities Limited
(b) For an Order approving the purposes of and authorizing the issue of 880,000 Cumulative Redeemable Second Preferred Shares Series I without nominal or par value to Canadian Utilities Limited
(c) Approved E83169 dated December 22, 1983.

4.54 (a) RE83117 E4.14.2 T.D. 5 Northwestern Utilities Limited
(b) Complaint by Esther Neuman alleging excessive customer contribution requirement
(c) In process at year-end.

4.55 (a) Not Registered E4.16.35-3 Orr Mineral Developments Ltd.
(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a decrease in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax
(c) Approved a decrease in the commodity rate effective on all gas consumption on and after February 1, 1983 E83032 dated February 21, 1983.

4.56 (a) Not Registered E4.16.35-8 Orr Mineral Developments Ltd.
(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve an interim refundable decrease in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax
(c) Approved a decrease in the commodity rate effective on all gas consumption on and after August 1, 1983 E83094 dated August 22, 1983.

4.57 (a) RE83048 E4.16.35-4 Orr Mineral Developments Ltd.
(b) For an Order approving its Standards, Regulations and Practices
(c) Approved E83111 dated September 22, 1983.

4.58 (a) Not Registered E4.18.35-16 Superior Natural Gas Service Ltd.
(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price
(c) Approved a decrease in the commodity rate effective on all gas consumption on and after February 1, 1983 E83033 dated February 21, 1983.

4.59 (a) Not Registered E4.18.35-17 Superior Natural Gas Service Ltd.
(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price
(c) Approved a decrease in the commodity rate effective on all gas consumption on and after August 1, 1983 E83095 dated August 22, 1983.

4.60 (a) RE83093 E4.18.35-18 Superior Natural Gas Service Ltd.
(b) For approval of a change in rates, tolls or charges for services rendered to its customers within Alberta
(c) In process at year-end.

4.61 (a) Not Registered/E4.19.35-7/Tilley Gas Company Limited
(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a decrease in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax
(c) Approved a decrease in the commodity rate effective on all gas consumption on and after February 1, 1983/E83034 dated February 21, 1983.

4.62 (a) Not Registered/E4.19.35-8/Tilley Gas Company Limited
(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a decrease in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax
(c) Approved a decrease in the commodity rate effective on all gas consumption on and after August 1, 1983/E83096 dated August 22, 1983.

4.63 (a) RE83116/E4.19.35-9/Tilley Gas Company Limited
(b) For approval of a change in rates, tolls or charges for services rendered to its customers within Alberta
(c) In process at year-end.

SECTION 5: GAS UTILITIES
Municipally-Owned

Data reported in groups arranged alphabetically according to the name of the regulated utility to which the application refers, and within each group are arranged in order of registration number.

ITEM NUMBER

APPLICATION PARTICULARS
(a) REGISTRATION NUMBER/FILE NUMBER/ REGULATED ENTITY
(b) SUBJECT MATTER
(c) DISPOSITION/REFERENCE

5.01 (a) RE82060/E4.101.35-5/Village of Andrew Gas System
(b) For an Order fixing just and reasonable Standards, Regulations and Practices of the Village's gas utility
(c) Approved/E83062 dated March 24, 1983.

5.02 (a) Not Registered/E4.101.35-6/Village of Andrew Gas System
(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price
(c) Approved a decrease in the commodity rate effective on all gas consumption on and after February 1, 1983/E83035 dated February 21, 1983.

5.03 (a) Not Registered/E4.101.35-7/Village of Andrew Gas System
(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price
(c) Approved a decrease in the commodity rate effective on all gas consumption on and after August 1, 1983/E83097 dated August 22, 1983.

5.04 (a) Not Registered/E4.114.35-6/Town of Castor Gas System
(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price
(c) Approved a decrease in the commodity rate effective on all gas consumption on and after February 1, 1983/E83036 dated February 21, 1983.

5.05 (a) Not Registered/E4.114.35-7/Town of Castor Gas System
(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price
(c) Approved a decrease in the commodity rate effective on all gas consumption on and after August 1, 1983/E83098 dated August 22, 1983.

5.06 (a) RE83071/E4.114.35-8/Town of Castor Gas System
(b) For approval of a change in rates, tolls or charges for services rendered to its customers within Alberta
(c) In process at year-end.

5.07 (a) RE83086/E4.114.24(1)(e)/Town of Castor Gas System
(b) For an Order approving the purposes of and authorizing the issue of Debentures in the principal amount of $121,200
(c) Approved/E83158 dated December 1, 1983.

5.08 (a) Not Registered/E4.102.35-9/Village of Chauvin Gas System
(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price
(c) Approved a decrease in the commodity rate effective on all gas consumption on and after February 1, 1983/E83037 dated February 21, 1983.

5.09 (a) Not Registered/E4.102.35-10/Village of Chauvin Gas System
(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price
(c) Approved a decrease in the commodity rate effective on all gas consumption on and after August 1, 1983/E83099 dated August 26, 1983.

5.10 (a) Not Registered/E4.113.35-10/Town of Daysland Gas System
(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price
(c) Approved a decrease in the commodity rate effective on all gas consumption on and after February 1, 1983/E83038 dated February 21, 1983.

5.11 (a) Not Registered/E4.113.35-11/Town of Daysland Gas System
(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price
(c) Approved a decrease in the commodity rate effective on all gas consumption on and after August 1, 1983/E83100 dated August 26, 1983.

5.12 (a) Not Registered/E4.112.35-10/Town of Devon Gas System
(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in

rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after February 1, 1983 E83039 dated February 21, 1983.

5.13 (a) Not Registered E4.112.35-11 Town of Devon Gas System

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after August 1, 1983 E83101 dated August 22, 1983.

5.14 (a) Not Registered E4.120.35-5 Village of Halkirk Gas System

(b) The Board proceeding on its own motion pursuant to Section 50(1)of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after February 1, 1983 E83040 dated February 21, 1983.

5.15 (a) Not Registered E4.120.35-6 Village of Halkirk Gas System

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after August 1, 1983 E83102 dated August 26, 1983.

5.16 (a) Not Registered E4.105.35-9 Town of High Prairie Gas System

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after February 1, 1983 E83041 dated February 21, 1983.

5.17 (a) Not Registered E4.105.35-10 Town of High Prairie Gas System

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after August 1, 1983 E83103 dated August 22, 1983.

5.18 (a) Not Registered E4.121.35-7 Town of Killam Gas System

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after February 1, 1983 E83042 dated February 21, 1983.

5.19 (a) Not Registered E4.121.35-8 Town of Killam Gas System

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after August 1, 1983 E83104 dated August 26, 1983.

5.20 (a) Not Registered E4.123.35-6 Town of Lac La Biche Gas System

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after February 1, 1983 E83043 dated February 21, 1983.

5.21 (a) RE83036 E4.123.35-7 Town of Lac La Biche Gas System

(b) For an Order or Orders approving a change in rates, tolls and charges for gas supplied and services rendered to the Town Gas Utility's customers within and surrounding the Town of Lac La Biche

(c) (1) **General**

Order E83120 dated September 28, 1983, determined a rate base, fair return, revenue requirement and rates for the 1983 test year and dealt with other significant matters, as reflected hereafter.

(2) **Introduction**

(A) The Town of Lac La Biche applied March 2, 1983 for an Order or Orders approving new rates, tolls and charges and other matters such as proposed amendments to the existing Standards, Regulations and Practices.

(B) Interim Order E83067, dated April 22, 1983, approved interim refundable rates to be effective April 22, 1983 for consumption on and after March 16, 1983 and approved the Schedule of Charges Applicable to Regulations on an interim basis effective April 22, 1983.

(3) **Background**

(A) The Utility served 831 customers at year end 1982 and estimated a total of 909 customers by year end 1983 within its franchise area which extends approximately six miles beyond the Town's boundaries.

(B) All gas is purchased from Bow Valley Explorations Ltd. and is produced from wells the Town operates under contract with Bow Valley.

(C) At year end 1982, $108,087 of the $176,600 debenture approved by the Board in 1982 remained unexpended but was committed for capital additions which the Town's consultant expected would be completed in 1983.

(4) **Test Year**

The revenue requirement was determined for the test year ending December 31, 1983.

(5) **Rate Base**

(A) The figures for Property, Plant and Equipment (PP&E) used to calculate the Rate Base were based on the Utility's adjusted Audited Financial Statements. A letter from the Town's auditor was submitted to confirm the auditor's agreement with the Town's adjustments and verifying the Town's statement that these adjustments would be reflected in the 1983 audited financial statement. The Board directed the Town to submit a copy of the 1983 audited financial statement as soon as it was completed.

(B) The Board accepted the Town's explanation that the

amount by which actual year end 1980 PP&E exceeded the amount as approved by the Board in Decision E80126 represents capital expenditures which are in keeping with the types of expenditures approved in that Decision and as such should be included in rate base for 1980 and in subsequent years.

The Board directed the Town to begin (in 1983) maintaining their accounting records in such detail as is required to be able to reconcile Board approved forecast capital expenditures with actual capital expenditures in future years.

(C) The Board is satisfied that, for the purposes of this Decision, the capital additions categorized by the Town as "Other" are suitable for inclusion in rate base. The Board directed the Town to begin (in 1983) to maintain their accounting records in such detail that expenditures categorized as "Other" additions to property, plant and equipment can be identified by project.

(D) The Board accepts the calculation of the annual depreciation expense on the straight line method for the purposes of this Decision.

(E) The depreciable fixed asset accounts are to be analysed and segregated as directed in Decision E80126 to allow for the use of depreciation rates suitable for each account.

(F) The Board allowed for Necessary Working Capital on Annual Cash Operating Expenses Excluding Gas Purchase Costs using the "1/8 rule" and allowed for a further amount with respect to materials and supplies inventory based on the mid-year amount held for repairs and maintenance.

(G) The Board then adjusted Necessary Working Capital to reflect the timing differences with respect to gas purchases, gas sales and the receipt of gas rebates.

(6) **Fair Return**

(A) As in Decision E80126, the Board deemed a capital structure of 60% debt, 40% equity after the deduction of no-cost capital (being the full amount of the unamortized balance of customer contributions and grants) for the gas utility.

(B) The Board considered the cost rate for debt of 12.6% and the return rate on equity of 15.0%, as submitted by the Town, to be fair for the test year.

(C) At year end 1982, $108,087 of the $176,600 debenture approved by the Board in 1982 was unexpended but committed for capital additions which the Town's consultant expected will be completed in 1983.

(D) The Board accepted the Town's explanation that security deposits are not available as no-cost capital as they are held in a separate non-interest bearing account.

(7) **Revenue Requirement**

(A) The Board determined the net expected volume gain due to metering pressure differences to be 2.7%, rather than the nil factor proposed by the Town.

(B) Whereas the Town assumed a constant gas purchase cost (i.e. Provincial Support Price plus Excise Taxes) for the entire test year the Board recalculated the forecast cost of purchased gas recognizing the known changes in the Provincial Support Price and Natural Gas and Gas Liquids Tax during the test year.

(C) The Board accepted the Town's revised estimate of cash operating expense for 1983 with the exception that the Board amortized the 1983 rate hearing costs over two years whereas the Town had expensed it entirely in 1983.

(D) The Board was concerned with the lack of evidence presented to support the allocation of Town salaries to the Utility. The Board directed the Town to perform a simple time allocation study for the positions for which time is charged to the Utility and to submit documentation supporting the Town's allocation of salaries and wages with its next general rate application.

(8) **Rates**

(A) The Board accepted the Town's argument that no difference should exist in the fixed or commodity rates between rural and urban customers of the gas utility.

(B) The Board accepted the Town's proposal to eliminate the 2 "free" Mcf previously included in the residential fixed monthly rate.

(C) The Board accepted the Town's proposed fixed monthly charges which it stated would serve to recover [illegible] in excess of 65% of the fixed charge.

(D) The Board revised the wording of the definitions of residential and commercial customers to eliminate any ambiguity at the crossover point.

(E) The Board calculated the annual commodity rates by separating the Excise Tax and base components of the commodity rate.

(F) The Board accepted the Town's proposal that a differential in residential and commercial rates of $0.10 per Mcf would provide a smooth crossover in rates at the crossover point which defines customers as residential versus commercial.

(G) As the Board approved rates were not in place for the entire year, the Town will not collect the approved Revenue Requirement for the test year and therefore the Board considered it reasonable for the Town to collect the deficiency through a Revenue Deficiency Rider.

(9) **Other Matters**

(A) The Board was satisfied with the Town's responses as to the Security of Gas Supply and Safety.

(B) The Board approved the Town's proposed Standards, Regulations and Practices with several amendments.

5.22 (a) Not Registered E4.123.35-8 Town of Lac La Biche Gas System

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve an interim refundable decrease in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in Provincial Support Price

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after August 1, 1983/E83113 dated August 22, 1983.

5.23 (a) RE83081/E4.123.35-7 R.V./Town of Lac La Biche Gas System

(b) For a Review and Variance of Board Order E83120 on the following grounds:

(1) "... the approved commodity rates as set out in Schedule D of the Decision being insufficient to generate the utility revenue requirement as approved on Schedule C of that Decision"

(2) "The calculation of revenue deficiency does not record actual approved rates for the period January through March of 1983"

(3) "... the Town takes issue with the matter of the Board's determination of forecast volumes of purchased gas"

(c) Order E83138, dated November 21, 1983:

(1) Found that the rates fixed and approved in Decision E83120 were designed to recover the 1983 utility revenue requirement. However, it was determined that the rates would not be appropriate as of January 1, 1984 in that the changes in Provincial Support Price which became effective during 1983 were not reflected in the rates on an annualized basis and therefore, the Board amended Order E83120 to fix and approve appropriate rates effective January 1, 1984.

(2) Found that the 1983 utility Revenue Deficiency was properly calculated.

(3) Found that the forecast volume of purchased gas was appropriate for the reasons set out in Decision E83120.

(4) Amended Decision E83120 by adding thereto Schedule "G" in which new rates were fixed effective January 1, 1984.

(5) Denied the application for review and variance of Decision E83120.

5.24 (a) Not Registered E4.117.35-10 Town of Manning Gas System

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after February 1, 1983 E83044 dated February 21, 1983.

5.25 (a) RE83053 E4.117.35-11 Town of Manning Gas System

(b) For an Order approving a decrease in rates as a result of a reduction in transmission charges, and as a result of an increase in the Provincial Support Price and a decrease in the Natural Gas and Gas Liquids Tax.

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after August 1, 1983 E83121 dated September 1, 1983.

5.26 (a) Not Registered E4.106.35-10 Town of Redwater Gas System

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after February 1, 1983 E83045 dated February 21, 1983.

5.27 (a) Not Registered E4.106.35-11 Town of Redwater Gas System

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after August 1, 1983 E83105 dated August 22, 1983.

5.28 (a) Not Registered E4.122.35-5 Town of Sedgewick Gas System

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after February 1, 1983 E83046 dated February 21, 1983.

5.29 (a) Not Registered E4.122.35-6 Town of Sedgewick Gas System

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after August 1, 1983 E83106 dated August 26, 1983.

5.30 (a) RE81110 E4.107.35-12 Town of Slave Lake Gas System

(b) The Board proceeding on its own motion pursuant to Section 28 of the Gas Utilities Act to fix rates, tolls or charges and schedules thereof.

(c) Approved E83002 dated January 6, 1983. In this Decision the Board:

(1) Determined a revenue requirement of $2,011,552 for the 1982 test year which was $48,716 less than the amount requested.

(2) Fixed and approved a decrease in commodity rates effective December 1, 1982 for all gas consumption on and after that date.

(3) Approved the Town's rate design principles for a new customer rate class "D", applicable to large volume industrial customers.

(4) Ordered the Town to refund excess collections in 1982 by a credit rider, effective from December 1, 1982 to November 30, 1983, applicable to all gas consumption during that period by all classes of customers except customer class "D".

(5) Ordered the Town to refund to industrial customers, qualifying for customer rate "D" in 1982, excess collections, representing the difference between total of billings rendered for the first eleven months in 1982 and the amount payable for that period based on customer rate "D", in six equal installments commencing with the February 1983 billings.

(6) Approved Regulations governing the Town's gas utility as just and reasonable.

5.31 (a) Not Registered E4.107.35-13 Town of Slave Lake Gas System

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after February 1, 1983 E83047 dated February 21, 1983.

5.32 (a) RE83034 E4.107.24(1)(e)-2 Town of Slave Lake Gas System

(b) For an Order approving the purposes of and authorizing the issue of Debentures in the amount $157,000.

(c) Approved E83069 dated May 5, 1983.

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5.33 (a) Not Registered E4.107.35-14 Town of Slave Lake Gas System

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after August 1, 1983 E83107 dated August 26, 1983.

5.34 (a) Not Registered E4.108.35-12 Town of Sundre Gas System

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after February 1, 1983 E83048 dated February 21, 1983.

5.35 (a) Not Registered E4.108.35-13 Town of Sundre Gas System

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after August 1, 1983 E83108 dated August 30, 1983.

5.36 (a) RE83065 E4.108.24(1)(e)-1 Town of Sundre Gas System

(b) For an Order approving the purposes of and authorizing the issue of Debentures in the principal amount of $29,865

(c) Approved C83803 dated November 17, 1983.

5.37 (a) Not Registered E4.115.35-9 Village of Thorhild Gas System

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after February 1, 1983 E83049 dated February 21, 1983.

5.38 (a) Not Registered E4.115.35-10 Village of Thorhild Gas System

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after August 1, 1983 E83109 dated August 22, 1983.

5.39 (a) RE82132 E4.110.35-9 Town of Valleyview Gas System

(b) (1) Approval of rates, tolls and charges for gas supplied and services rendered to its customers within Alberta

(2) Determining a rate base for property of the Applicant and fixing a fair return thereon

(3) Approval of reasonable standards, classifications, regulations and practices to be imposed, observed and followed with respect to the services rendered to its customers by the Town of Valleyview Gas System

(c) (1) Order E83009 dated January 26, 1983 approved interim refundable rates with respect to all billings made on and after January 26, 1983 with respect to consumption on and after January 1, 1983.

(2) Decision E83078 dated August 10, 1983 made the necessary determinations pursuant to (b) above.

(3) Revenue Requirements were determined for the test years 1982 and 1983.

(4) Net Plant-in-Service (Prior Year) for 1983 adjusted to $290,194 from $292,396 as per Applicant and Necessary Working Capital adjusted to eliminate rate hearing costs of $4,500 from cash expenses and allowed a mid-year prepaid rate hearing cost of $2,250.

(5) Fair Return on Rate Base

	1982	1983
As requested by the Town	$38,671	$40,620
Allowed by the Board	$33,796	$34,143

The Board included in the capital structure as No Cost Capital a "gas supply payment lag" amounting to $34,197 in 1982 and $41,508 in 1983. This lag is created by the recovery of sales proceeds from customers some 40 days prior to the payment by the Town for the gas.

Total rate of return on rate base as allowed by the Board as compared to the Town's requested return is as follows:

	1982	1983
	%	%
As requested by the Town	12.55	12.92
As allowed by the Board	10.91	10.91

(6) The Board determined and approved a Utility Revenue Requirement which was $4,875 less than the Town in 1982, and $6,477 less than the Town in 1983.

5.40 (a) Not Registered E4.110.35-10 Town of Valleyview Gas System

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after February 1, 1983 E83050 dated February 21, 1983.

5.41 (a) Not Registered E4.110.35-11 Town of Valleyview Gas System

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after August 1, 1983 E83114 dated August 26, 1983.

5.42 (a) Not Registered E4.110.35-1 Town of Valleyview Gas System

(b) For an Order amending Order E83114 dated August 26, 1983 relating to an error which appeared on Schedule "A" to the Order

(c) Approved E83124 dated September 14, 1983.

5.43 (a) Not Registered E4.111.35-10 Town of Wainwright Gas System

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after February 1, 1983 E83051 dated February 21, 1983.

5.44 (a) Not Registered/E4.111.35-11/Town of Wainwright Gas System

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to approve a change in rates as a result of a decrease in the Natural Gas and Gas Liquids Tax and an increase in the Provincial Support Price

(c) Approved a decrease in the commodity rate effective on all gas consumption on and after August 1, 1983/E83110 dated August 22, 1983.

SECTION 6: UTILITIES NOT OFFERING UTILITY SERVICES TO THE GENERAL PUBLIC

SECTION 6A

Applications for a declaration that, for the purposes of the Gas Utilities Act and the Public Utilities Board Act, the applicant is not an owner of a gas utility or a public utility or that any thing is not a gas utility or a public utility. These applications were approved unless otherwise noted.

Data in this sub-section are reported in order of registration number.

ITEM NUMBER	(REGISTRATION NUMBER/FILE NUMBER/ APPLICANT/REFERENCE)
6.01	RC82544/C4.2728.3(1)(b)/240962 Alberta Ltd. C83372 dated March 31, 1983 amending C82585.
6.02	RC82713/C4.1610.3(1)(b)/Joseph I. O'Neill, Jr. E83054 dated February 17, 1983 amending C82744 dated October 28, 1982.
6.03	RC82741/C3.542.70. 1(1)(b)/288922 Alberta Ltd. (AGT Subsidiary)/E83004 dated January 12, 1983.
6.04	RC82742/C3.543.70. 1(1)(b)/288951 Alberta Ltd. (AGT Subsidiary)/E83005 dated January 12, 1983.
6.05	RC82762/C3.544.70. 1(1)(b)/286557 Alberta Inc. (NOVA Subsidiary)/E83006 dated January 12, 1983.
6.06	RC82763/C3.547.70. 1(1)(b)/286640 Alberta Inc. (NOVA Subsidiary)/E83007 dated January 12, 1983.
6.07	RC83001/C4. 118.3(1)(b)/Oak Ridge Oil & Minerals Ltd./ C83001 dated January 6, 1983.
6.08	RC83002/C4.491.3(1)(b)/Robert Clive Brown/C83002 dated January 6, 1983.
6.09	RC83003/C4. 1119.3(1)(b)/Hacienda Oil & Minerals Ltd./ C83003 dated January 6, 1983.
6.10	RC83004/C4.492.3(1)(b)/Frank Brown/C83004 dated January 6, 1983.
6.11	RC83005/C4.2967.3(1)(b)/Francis G. Vetsch/C83005 dated January 6, 1983.
6.12	RC83006/C4.2968.3(1)(b)/291291 Alberta Ltd./C83006 dated January 6, 1983.
6.13	RC83007/C4.2969.3(1)(b)/Gerald J. Maier/C83007 dated January 6, 1983.
6.14	RC83008/C4.2970.3(1)(b) Regal Resources Ltd. C83008 dated January 6, 1983.
6.15	RC83009/C4.2012.3(1)(b) British Canadian Resources Ltd./C83009 dated January 6, 1983.
6.16	RC83010/C4.2971.3(1)(b) Tangram Program No. 1 C83010 dated January 6, 1983.
6.17	RC83011/C4.2971.3(1)(b) 282035 Alberta Ltd. C83011 dated January 6, 1983.
6.18	RC83012/C4.2147.3(1)(b) Corrida Oils Ltd. C83012 dated January 6, 1983.
6.19	RC83013/C4.1442.3(1)(b) Liberty Petroleums Inc./ C83013 dated January 6, 1983.
6.20	RC83014/C4.1802.3(1)(b) Redcliffe Petroleum Corporation Ltd. C83014 dated January 6, 1983.
6.21	RC83015/C4.2973.3(1)(b) 292548 Alberta Ltd. C83015 dated January 6, 1983.
6.22	RC83016/C4.2974.3(1)(b) Robert Lyle Pretty C83016 dated January 6, 1983.
6.23	RC83017/C4.2957.3(1)(b) WWC Ventures Ltd. C83017 dated January 6, 1983.
6.24	RC83018/C4.2975.3(1)(b) Medina Exploration Company Limited/C83018 dated January 6, 1983.
6.25	RC83019/C4.2976.3(1)(b) 290740 Alberta Ltd. C83019 dated January 6, 1983.
6.26	RC83020/C4.2977.3(1)(b) Halo Oils Ltd. C83020 dated January 13, 1983.
6.27	RC83021/C4. 1835.3(1)(b) Dynamar Energy Limited/ C83021 dated January 13, 1983.
6.28	RC83022/C4.786.3(1)(b) Bryce Ronald Taylor/C83022 dated January 13, 1983.
6.29	RC83023/C4.2978.3(1)(b) Pembalta Gas System No. 1 Ltd. C83023 dated January 13, 1983.
6.30	RC83024/C4.2979.3(1)(b) Pembalta Gas System No. 2 Ltd./C83024 dated January 13, 1983.
6.31	RC83025/C4.2980.3(1)(b) Pembalta Gas System No. 3 Ltd./C83025 dated January 13, 1983.
6.32	RC83026/C4.2981.3(1)(b) Pembalta Gas System No. 4 Ltd./C83026 dated January 13, 1983.
6.33	RC83027/C4.2982.3(1)(b) Pembalta Gas System No. 5 Ltd./C83027 dated January 13, 1983.
6.34	RC83028/C4.2983.3(1)(b) Pembalta Gas System No. 6 Ltd./C83028 dated January 13, 1983.
6.35	RC83029/C4.2984.3(1)(b) Pembalta Gas System No. 7 Ltd./C83029 dated January 13, 1983.
6.36	RC83030/C4.2985.3(1)(b) Pembalta Gas System No. 8 Ltd./C83030 dated January 13, 1983.
6.37	RE83030/E4.3194.3(1)(b) Metro Oil & Gas Ltd./E83052 dated February 10, 1983.
6.38	RC83031/C4.2247.3(1)(b) Wescan Resource Equipment Ltd./C83031 dated January 13, 1983.
6.39	RC83032/C4.2248.3(1)(b) The Resource Service Group Ltd./C83032 dated January 13, 1983.

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6.40 RC83033 C4 2950 3(1)(b) Knee Hill Energy Ltd. C83033 dated January 13, 1983.

6.41 RC83034 C4 2994 3(1)(b) 281161 Alberta Ltd. C83034 dated January 13, 1983.

6.42 RC83035 C4 1722 3(1)(b) Ravenna Resources Ltd. C83035 dated January 13, 1983.

6.43 RC83036 C4 2296 3(1)(b) Aurora-Czar 80-81 Energy Program C83036 dated January 13, 1983.

6.44 RC83037 C4 2986 3(1)(b) Europa Resources Ltd. C83037 dated January 13, 1983.

6.45 RC83038 C4 2987 3(1)(b) Laurier Resources Ltd. (No Personal Liability) C83038 dated January 13, 1983.

6.46 RC83039 C4 2988 3(1)(b) 111191 Resources Ltd. C83039 dated January 13, 1983.

6.47 RC83040 C4 2989 3(1)(b) 279226 Alberta Ltd. C83040 dated January 13, 1983.

6.48 RC83041 C4 2990 3(1)(b) Aurora 77 Resources Ltd. C83041 dated January 13, 1983.

6.49 RC83042 C4 2991 3(1)(b) Aurora 78-79 Energy Program C83042 dated January 13, 1983.

6.50 RC83043 C4 2992 3(1)(b) Aurora-Czar 79-80 Energy Program C83043 dated January 13, 1983.

6.51 RC83044 C4 2993 3(1)(b) Aurora 78 Energy Program C83044 dated January 13, 1983.

6.52 RC83045 C4 2995 3(1)(b) Otto Kredl C83045 dated January 13, 1983.

6.53 RC83046 C4 2996 3(1)(b) George Jacobsen C83046 dated January 13, 1983.

6.54 RC83047 C4 2997 3(1)(b) Joan Peggy Jacobsen C83047 dated January 13, 1983.

6.55 RE83047 E4 778 3(1)(b) North Canadian Oils Limited E83080 dated June 14, 1983.

6.56 RC83048 C4 2998 3(1)(b) Eric Jacobsen C83048 dated January 13, 1983.

6.57 RC83049 C4 2999 3(1)(b) Edmond Cantin C83049 dated January 13, 1983.

6.58 RC83050 C4 3000 3(1)(b) Gilbert Curran C83050 dated January 13, 1983.

6.59 RC83051 C4 3001 3(1)(b) George Lengvari C83051 dated January 13, 1983.

6.60 RC83052 C4 3002 3(1)(b) Joseph Kocisko C83052 dated January 13, 1983.

6.61 RC83053 C4 3003 3(1)(b) William C. Smyth C83053 dated January 13, 1983.

6.62 RC83054 C4 3004 3(1)(b) Dione Appleton C83054 dated January 13, 1983.

6.63 RE83054 C4 1130 3(1)(b) Mizel Oils Ltd. C83642 dated August 18, 1983.

6.64 RC83055 C4 3005 3(1)(b) Albert Warner C83055 dated January 13, 1983.

6.65 RC83056 C4 3006 3(1)(b) Michel Gaucher C83056 dated January 13, 1983.

6.66 RC83057 C4 3007 3(1)(b) 87026 Canada Ltd. C83057 dated January 13, 1983.

6.67 RC83058 C4 3008 3(1)(b) Tower Arctic Ltd. C83058 dated January 13, 1983.

6.68 RC83059 C4 3009 3(1)(b) H.J. O'Connell Ltd. C83059 dated January 13, 1983.

6.69 RC83060 C4 3010 3(1)(b) 293965 Alberta Ltd. C83060 dated January 13, 1983.

6.70 RC83061 C4 3011 3(1)(b) 293966 Alberta Ltd. C83061 dated January 13, 1983.

6.71 RC83062 C4 3012 3(1)(b) 293968 Alberta Ltd. C83062 dated January 13, 1983.

6.72 RC83063 C4 3013 3(1)(b) 293969 Alberta Ltd. C83063 dated January 13, 1983.

6.73 RC83064 C4 3014 3(1)(b) 293971 Alberta Ltd. C83064 dated January 13, 1983.

6.74 RC83065 C4 3015 3(1)(b) 293972 Alberta Ltd. C83065 dated January 13, 1983.

6.75 RC83066 C4 3016 3(1)(b) 293973 Alberta Ltd. C83066 dated January 13, 1983.

6.76 RC83067 C4 3017 3(1)(b) 293974 Alberta Ltd. C83067 dated January 13, 1983.

6.77 RC83068 C4 3018 3(1)(b) 293976 Alberta Ltd. C83068 dated January 13, 1983.

6.78 RE83068 E4 917 3(1)(b) Western Decalta Petroleum (1977) Limited E83132 dated October 12, 1983.

6.79 RC83069 C4 3019 3(1)(b) 293977 Alberta Ltd. C83069 dated January 13, 1983.

6.80 RC83070 C4 3020 3(1)(b) 293979 Alberta Ltd. C83070 dated January 13, 1983.

6.81 RC83071 C4 3021 3(1)(b) 293980 Alberta Ltd. C83071 dated January 13, 1983.

6.82 RC83072 C4 3022 3(1)(b) Dione Appleton Investments Inc. C83072 dated January 13, 1983.

6.83 RC83073 C4 3048 3(1)(b) 293798 Alberta Ltd. C83073 dated January 13, 1983.

6.84 RC83074 C4 3047 3(1)(b) 293606 Alberta Ltd. C83074 dated January 13, 1983.

6.85 RC83075 C4 3046 3(1)(b) 293494 Alberta Ltd. C83075 dated January 13, 1983.

6.86 RC83076 C4 3045 3(1)(b) 294843 Alberta Ltd. C83076 dated January 13, 1983.

6.87 RC83077 C4 3044 3(1)(b) 294841 Alberta Ltd. C83077 dated January 13, 1983.

6.88 RC83078 C4 3043 3(1)(b) 294840 Alberta Ltd. C83078 dated January 13, 1983.

6.89 RC83079 C4 3042 3(1)(b) 294839 Alberta Ltd. C83079 dated January 13, 1983.

6.90 RC83080 C4 3041 3(1)(b) 294838 Alberta Ltd. C83080 dated January 13, 1983.

6.91 RC83081 C4 3040 3(1)(b) 294837 Alberta Ltd. C83081 dated January 13, 1983.

6.92 RC83082 C4.3039.3(1)(b) 294835 Alberta Ltd. C83082 dated January 13, 1983.

6.93 RC83083 C4.3038.3(1)(b) 294833 Alberta Ltd. C83083 dated January 13, 1983.

6.94 RC83084 C4.3037.3(1)(b) 294831 Alberta Ltd. C83084 dated January 13, 1983.

6.95 RC83085 C4.3036.3(1)(b) 294828 Alberta Ltd. C83085 dated January 13, 1983.

6.96 RC83086 C4.3035.3(1)(b) 294826 Alberta Ltd. C83086 dated January 13, 1983.

6.97 RC83087 C4.3034.3(1)(b) 294825 Alberta Ltd. C83087 dated January 13, 1983.

6.98 RC83088 C4.3033.3(1)(b) 294824 Alberta Ltd. C83088 dated January 13, 1983.

6.99 RC83089 C4.3032.3(1)(b) 294636 Alberta Ltd. C83089 dated January 13, 1983.

6.100 RC83090 C4.3031.3(1)(b) 294358 Alberta Ltd. C83090 dated January 13, 1983.

6.101 RC83091 C4.3030.3(1)(b) 293996 Alberta Ltd. C83091 dated January 13, 1983.

6.102 RC83092 C4.3029.3(1)(b) 293994 Alberta Ltd. C83092 dated January 13, 1983.

6.103 RC83093 C4.3028.3(1)(b) 293920 Alberta Ltd. C83093 dated January 13, 1983.

6.104 RC83094 C4.3027.3(1)(b) 293824 Alberta Ltd. C83094 dated January 13, 1983.

6.105 RC83095 C4.3026.3(1)(b) 293729 Alberta Ltd. C83095 dated January 13, 1983.

6.106 RC83096 C4.3025.3(1)(b) 293542 Alberta Ltd. C83096 dated January 13, 1983.

6.107 RC83097 C4.3023.3(1)(b) 293425 Alberta Ltd. C83097 dated January 13, 1983.

6.108 RC83098 C4.3074.3(1)(b) 294929 Alberta Ltd. C83098 dated January 13, 1983.

6.109 RC83099 C4.3073.3(1)(b) 294928 Alberta Ltd. C83099 dated January 13, 1983.

6.110 RC83100 C4.3072.3(1)(b) 294927 Alberta Ltd. C83100 dated January 13, 1983.

6.111 RC83101 C4.3070.3(1)(b) 294834 Alberta Ltd. C83101 dated January 13, 1983.

6.112 RC83102 C4.3069.3(1)(b) 294832 Alberta Ltd. C83102 dated January 13, 1983.

6.113 RC83103 C4.3068.3(1)(b) 294829 Alberta Ltd. C83103 dated January 13, 1983.

6.114 RC83104 C4.3067.3(1)(b) 294827 Alberta Ltd. C83104 dated January 13, 1983.

6.115 RC83105 C4.3066.3(1)(b) 294549 Alberta Ltd. C83105 dated January 13, 1983.

6.116 RC83106 C4.3065.3(1)(b) 294410 Alberta Ltd. C83106 dated January 13, 1983.

6.117 RC83107 C4.3071.3(1)(b) 294836 Alberta Ltd. C83107 dated January 13, 1983.

6.118 RC83108 C4.3064.3(1)(b) 294245 Alberta Ltd. C83108 dated January 13, 1983.

6.119 RC83109 C4.3063.3(1)(b) 294161 Alberta Ltd. C83109 dated January 13, 1983.

6.120 RC83110 C4.3062.3(1)(b) 294208 Alberta Ltd. C83110 dated January 13, 1983.

6.121 RC83111 C4.3061.3(1)(b) 294200 Alberta Ltd. C83111 dated January 13, 1983.

6.122 RC83112 C4.3060.3(1)(b) 294195 Alberta Ltd. C83112 dated January 13, 1983.

6.123 RC83113 C4.3059.3(1)(b) 294152 Alberta Ltd. C83113 dated January 13, 1983.

6.124 RC83114 C4.3058.3(1)(b) 294087 Alberta Ltd. C83114 dated January 13, 1983.

6.125 RC83115 C4.3057.3(1)(b) 294062 Alberta Ltd. C83115 dated January 13, 1983.

6.126 RC83116 C4.3056.3(1)(b) 294023 Alberta Ltd. C83116 dated January 13, 1983.

6.127 RC83117 C4.3055.3(1)(b) 293964 Alberta Ltd. C83117 dated January 13, 1983.

6.128 RC83118 C4.3054.3(1)(b) 293960 Alberta Ltd. C83118 dated January 13, 1983.

6.129 RC83119 C4.3053.3(1)(b) 293959 Alberta Ltd. C83119 dated January 13, 1983.

6.130 RC83120 C4.3052.3(1)(b) 293914 Alberta Ltd. C83120 dated January 13, 1983.

6.131 RC83121 C4.3051.3(1)(b) 293891 Alberta Ltd. C83121 dated January 13, 1983.

6.132 RC83122 C4.3050.3(1)(b) 293823 Alberta Ltd. C83122 dated January 13, 1983.

6.133 RC83123 C4.3049.3(1)(b) 293701 Alberta Ltd. C83123 dated January 13, 1983.

6.134 RC83124 C4.3086.3(1)(b) 292544 Alberta Ltd. C83124 dated January 20, 1983.

6.135 RC83125 C4.3087.3(1)(b) Diane M. Cronk C83125 dated January 20, 1983.

6.136 RC83126 C4.3136.3(1)(b) A. Vanden Brink C83126 dated January 20, 1983.

6.137 RC83127 C4.3138.3(1)(b) Francis J. Bennett C83127 dated January 20, 1983.

6.138 RC83128 C4.3137.3(1)(b) Ronald Braunstein C83128 dated January 20, 1983.

6.139 RC83129 C4.3140.3(1)(b) F.T. Bailey C83129 dated January 20, 1983.

6.140 RC83130 C4.3139.3(1)(b) Brian D. Barron C83130 dated January 20, 1983.

6.141 RC83131 C4.3141.3(1)(b) William Aitken C83131 dated January 20, 1983.

6.142 RC83132 C4. 1271.3(1)(b) eee Petroleum Company Ltd. C83132 dated February 3, 1983.

6.143 RC83133 C4.3142.3(1)(b) Brosco Fund Limited C83133 dated January 20, 1983.

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6.144 RC83134 C4.3129.3(1)(b) Svend Jensen C83134 dated January 20, 1983.

6.145 RC83135 C4.3130.3(1)(b) Robert Hiebert C83135 dated January 20, 1983.

6.146 RC83136 C4.3131.3(1)(b) Bradley Hiebert C83136 dated January 20, 1983.

6.147 RC83137 C4.3132.3(1)(b) George Hiebert C83137 dated January 20, 1983.

6.148 RC83138 C4.3133.3(1)(b) Finance and Management Ltd. C83138 dated January 20, 1983.

6.149 RC83139 C4.3134.3(1)(b) Jim Delday C83139 dated January 20, 1983.

6.150 RC83140 C4.3135.3(1)(b) Robert H. Clark C83140 dated January 20, 1983.

6.151 RC83141 C4.3115.3(1)(b) Brenda Miller C83141 dated January 20, 1983.

6.152 RC83142 C4.3113.3(1)(b) Marvin Miller C83142 dated January 20, 1983.

6.153 RC83143 C4.3116.3(1)(b) Blake Miller C83143 dated January 20, 1983.

6.154 RC83144 C4.3117.3(1)(b) Kenneth A. McKay C83144 dated January 20, 1983.

6.155 RC83145 C4.3123.3(1)(b) Stuart Laycock C83145 dated January 20, 1983.

6.556 RC83146 C4.3107.3(1)(b) Richard G. Oakes C83146 dated January 20, 1983.

6.157 RC83147 C4.3110.3(1)(b) Owen Muirhead C83147 dated January 20, 1983.

6.158 RC83148 C4.3108.3(1)(b) T. Nevison C83148 dated January 20, 1983.

6.159 RC83149 C4.3109.3(1)(b) Masato Nakamura C83149 dated January 20, 1983.

6.160 RC83150 C4.3111.3(1)(b) John Mokelky C83150 dated January 20, 1983.

6.161 RC83151 C4.3112.3(1)(b) Dorothy Mokelky C83151 dated January 20, 1983.

6.162 RC83152 C4.3114.3(1)(b) George Douglas Miller C83152 dated January 20, 1983.

6.163 RC83153 C4.3102.3(1)(b) Cecil E. Reeves C83153 dated January 20, 1983.

6.164 RC83154 C4.3103.3(1)(b) Frank M. Raypold C83154 dated January 20, 1983.

6.165 RC83155 C4.3104.3(1)(b) James D. Ramsay C83155 dated January 20, 1983.

6.166 RC83156 C4.3105.3(1)(b) David E. Penner C83156 dated January 20, 1983.

6.167 RC83157 C4.3106.3(1)(b) James J. O'Connor C83157 dated January 20, 1983.

6.168 RC83158 C4.3088.3(1)(b) 113897 Canada Limited C83158 dated January 20, 1983.

6.169 RC83159 C4.3089.3(1)(b) 292540 Alberta Ltd. C83159 dated January 20, 1983.

6.170 RC83160 C4.3090.3(1)(b) 292546 Alberta Ltd. C83160 dated January 20, 1983.

6.171 RC83161 C4.3092.3(1)(b) 292543 Alberta Ltd. C83161 dated January 20, 1983.

6.172 RC83162 C4.3095.3(1)(b) Ernest G. Watson C83162 dated January 20, 1983.

6.173 RC83163 C4.3096.3(1)(b) Tripet Resources Limited C83163 dated January 20, 1983.

6.174 RC83164 C4.3097.3(1)(b) George P. Tetreau C83164 dated January 20, 1983.

6.175 RC83165 C4.3098.3(1)(b) Ernest M. Tetreau C83165 dated January 20, 1983.

6.176 RC83166 C4.3100.3(1)(b) J. Peter Strack C83166 dated January 20, 1983.

6.177 RC83167 C4.3099.3(1)(b) Jo-Anne Sturch C83167 dated January 20, 1983.

6.178 RC83168 C4.3101.3(1)(b) Daryl D. Russell C83168 dated January 20, 1983.

6.179 RC83169 C4.3091.3(1)(b) 290352 Alberta Ltd. C83169 dated January 20, 1983.

6.180 RC83170 C4.3094.3(1)(b) Isabelle J. Watson C83170 dated January 20, 1983.

6.181 RC83171 C4.3093.3(1)(b) Ronald G. Young C83171 dated January 20, 1983.

6.182 RC83172 C4.3128.3(1)(b) Garry L. Johnson C83172 dated January 20, 1983.

6.183 RC83173 C4.3170.3(1)(b) Christine Romans C83173 dated January 20, 1983.

6.184 RC83174 C4.3178.3(1)(b) William C. Aitken C83174 dated January 20, 1983.

6.185 RC83175 C4.3179.3(1)(b) Alvin Hickey C83175 dated January 20, 1983.

6.186 RC83176 C4.3177.3(1)(b) Douglas Mitchell C83176 dated January 20, 1983.

6.187 RC83177 C4.3176.3(1)(b) Ray Romans C83177 dated January 20, 1983.

6.188 RC83178 C4.3174.3(1)(b) Mary Anne Aitken C83178 dated January 20, 1983.

6.189 RC83179 C4.3149.3(1)(b) Alfred Langevin C83179 dated January 20, 1983.

6.190 RC83180 C4.3144.3(1)(b) 290345 Alberta Ltd. C83180 dated January 20, 1983.

6.191 RC83181 C4.3145.3(1)(b) Eric Boswell C83181 dated January 20, 1983.

6.192 RC83182 C4.3121.3(1)(b) Donald F. Louie C83182 dated January 20, 1983.

6.193 RC83183 C4.3147.3(1)(b) David J. Gisi C83183 dated January 20, 1983.

6.194 RC83184 C4.3143.3(1)(b) Garnet M. Schulhaus C83184 dated January 20, 1983.

6.195 RC83185 C4.3127.3(1)(b) Allan Kay C83185 dated January 20, 1983.

6.196 RC83186 C4.3126.3(1)(b) Gordon Kay C83186 dated January 20, 1983.

6.197 RC83187 C4.3124.3(1)(b) Fritz Lasante C83187 dated January 20, 1983.

6.198 RC83188 C4.3125.3(1)(b) Udo Kenklies C83188 dated January 20, 1983.

6.199 RC83189 C4.3151.3(1)(b) Samsco Service Ltd. C83189 dated January 20, 1983.

6.200 RC83190 C4.3146.3(1)(b) The Estate of David H. Norton C83190 dated January 20, 1983.

6.201 RC83191 C4.3150.3(1)(b) Theodore J. Robinson C83191 dated January 20, 1983.

6.202 RC83192 C4.3120.3(1)(b) Teresa M.H. Louie C83192 dated January 20, 1983.

6.203 RC83193 C4.3119.3(1)(b) J.R. McCaig C83193 dated January 20, 1983.

6.204 RC83194 C4.3118.3(1)(b) Gordon McKay C83194 dated January 20, 1983.

6.205 RC83195 C4.3122.3(1)(b) Benny Lee C83195 dated January 20, 1983.

6.206 RC83196 C4.3148.3(1)(b) International Futures Ltd. C83196 dated January 20, 1983.

6.207 RC83197 C4.3165.3(1)(b) William C. Leuschner C83197 dated January 20, 1983.

6.208 RC83198 C4.3166.3(1)(b) 278454 Alberta Ltd. C83198 dated January 20, 1983.

6.209 RC83199 C4.3160.3(1)(b) Louis Luini C83199 dated January 20, 1983.

6.210 RC83200 C4.3164.3(1)(b) George Manolescu C83200 dated January 20, 1983.

6.211 RC83201 C4.3163.3(1)(b) Hugh Vance C83201 dated January 20, 1983.

6.212 RC83202 C4.3162.3(1)(b) O.W. Matheny C83202 dated January 20, 1983.

6.213 RC83203 C4.3161.3(1)(b) Lowell H. Frodsham C83203 dated January 20, 1983.

6.214 RC83204 C4.3156.3(1)(b) 292517 Alberta Ltd. C83204 dated January 20, 1983.

6.215 RC83205 C4.3175.3(1)(b) Montgomery Drilling Canada Ltd. C83205 dated January 20, 1983.

6.216 RC83206 C4.3167.3(1)(b) SDC Resources Ltd. C83206 dated January 20, 1983.

6.217 RC83207 C4.3168.3(1)(b) 29680 Holdings Ltd. C83207 dated January 20, 1983.

6.218 RC83208 C4.3169.3(1)(b) Halston Resources Corporation C83208 dated January 20, 1983.

6.219 RC83209 C4.3158.3(1)(b) Mega Petrol Canada Partnership #1 C83209 dated January 20, 1983.

6.220 RC83210 C4.3159.3(1)(b) Mega Petrol Canada Partnership #2 C83210 dated January 20, 1983.

6.221 RC83211 C4.3157.3(1)(b) Gam Petroleum Ltd. C83211 dated January 20, 1983.

6.222 RC83212 C4.3172.3(1)(b) 282313 Alberta Ltd. C83212 dated January 20, 1983.

6.223 RC83213 C4.3171.3(1)(b) Pillar Petroleums Ltd. C83213 dated January 20, 1983.

6.224 RC83214 C4.3173.3(1)(b) Renaissance 1980 (New) Limited Partnership C83214 dated January 20, 1983.

6.225 RC83215 C4.1400.3(1)(b) Laser Resources Ltd. C83215 dated January 20, 1983.

6.226 RC83216 C4.3155.3(1)(b) 514567 Ontario Ltd. C83216 dated January 20, 1983.

6.227 RC83217 C4.3152.3(1)(b) Golden Falcon Explorations Inc. C83217 dated January 20, 1983.

6.228 RC83218 C4.3153.3(1)(b) Thunderbolt Gas & Oil Explorations Inc. C83218 dated January 20 1983.

6.229 RC83219 C4.1833.3(1)(b) Petrobar Explorations Inc. C83219 dated January 20, 1983.

6.230 RC83220 C4.3154.3(1)(b) Sidewinder Explorations Inc. C83220 dated January 20, 1983.

6.231 RC83222 C4.2134.3(1)(b) Cabre Exploration Ltd. C83232 dated January 27, 1983.

6.232 RC83223 C4.3188.3(1)(b) Jaann Resources Ltd. C83233 dated January 27, 1983.

6.233 RC83224 C4.3187.3(1)(b) James Fraser Cowie C83234 dated January 27, 1983.

6.234 RC83225 C4.1705.3(1)(b) Nortex Petroleum Ltd. C83235 dated January 27, 1983.

6.235 RC83226 C4.1583.3(1)(b) Twin Richfield Oils Ltd. C83236 dated January 27, 1983.

6.236 RC83227 C4.3189.3(1)(b) Ty-Steele Resources (1979) Limited Partnership C83237 dated January 27, 1983.

6.237 RC83228 C4.3190.3(1)(b) Rhodie Petroleums Ltd. C83238 dated January 27, 1983.

6.238 RC83229 C4.3191.3(1)(b) MacDonald Realty Ltd. C83239 dated January 27, 1983.

6.239 RC83230 C4.577.3(1)(b) Camflo Mines Limited C83240 dated January 27, 1983.

6.240 RC83231 C4.797.3(1)(b) Pan Cana Resources Ltd. C83246 dated January 27, 1983.

6.241 RC83232 C4.3186.3(1)(b) 116492 Canada Inc. C83247 dated January 27, 1983.

6.242 RC83233 C4.3192.3(1)(b) Westheimer-Neustadt Corporation C83249 dated February 3, 1983.

6.243 RC83234 C4.3193.3(1)(b) Chauvin Resources Ltd. C83250 dated February 3, 1983.

6.244 RC83235 C4. 1779.3(1)(b) Warpet Exploration Ltd. C83252 dated February 10, 1983.

6.245 RC83236 C4.3195.3(1)(b) 110561 Manufacturing Ltd. C83253 dated February 10, 1983.

6.246 RC83237 C4.3196.3(1)(b) J.R. Horejsi C83254 dated February 10, 1983.

6.247 RC83238 C4.3197.3(1)(b) Harbour Petroleum Company Limited C83255 dated February 10, 1983.

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6.248 RC83239/C4.3198.3(1)(b) Garnet Altwasser/C83256 dated February 10, 1983.

6.249 RC83240/C4.3199.3(1)(b) Faye Altwasser/C83257 dated February 10, 1983.

6.250 RC83241 C4.3200.3(1)(b) Torlief Wigemyr/C83258 dated February 10, 1983.

6.251 RC83242 C4.3201.3(1)(b) James Wilfley C83259 dated February 10, 1983.

6.252 RC83244 C4. 1871.3(1)(b) Trimac Limited C83260 dated February 10, 1983.

6.253 RC83245 C4. 1084.3(1)(b) Colonial Oil & Gas Limited C83263 dated February 17, 1983.

6.254 RC83246 C4.3024.3(1)(b) 285930 Alberta Ltd. C83265 dated February 17, 1983.

6.255 RC83247 C4.3202.3(1)(b) 222452 Alberta Ltd. C83266 dated February 17, 1983.

6.256 RC83248 C4.3203.3(1)(b) Stanley C.R. Mah Toy C83267 dated February 17, 1983.

6.257 RC83249 C4.3204.3(1)(b) Canadian Mine Enterprises Ltd. C83268 dated February 24, 1983.

6.258 RC83250 C4.3205.3(1)(b) Ungava Resources Ltd. C83269 dated February 24, 1983.

6.259 RC83251 C4.2410.3(1)(b) Sorrel Resources Limited C83270 dated February 24, 1983

6.260 RC83252 C4.3206.3(1)(b) Brehm Petroleums Ltd. C83271 dated February 24, 1983.

6.261 RC83253 C4.3209.3(1)(b) David C. Underwood C83272 dated February 24, 1983.

6.262 RC83254 C4.3208.3(1)(b) D.E. Hanna C83273 dated February 24, 1983.

6.263 RC83255 C4.3210.3(1)(b) Loon Creek Petroleum Ltd. C83274 dated February 24, 1983.

6.264 RC83256 C4.3211.3(1)(b) Reigate Resources, Inc. C83275 dated February 24, 1983.

6.265 RC83257 C4.3212.3(1)(b) Reigate Resources (Canada) Ltd. C83276 dated February 24, 1983.

6.266 RC83258 C4.1356.3(1)(b) Penstar Petroleum Ltd./ C83277 dated February 24, 1983.

6.267 RC83259/C4.3213.3(1)(b)/251524 Alberta Ltd./C83278 dated February 24, 1983.

6.268 RC83260/C4.3214.3(1)(b)/BGM Resources Ltd./C83279 dated February 24, 1983.

6.269 RC83261/C4.3215.3(1)(b)/Brian G. McCombe/C83280 dated February 24, 1983.

6.270 RC83262/C4.3216.3(1)(b)/294627 Alberta Ltd./C83281 dated March 10, 1983.

6.271 RC83263/C4.3207.3(1)(b)/Upland Development Co. Ltd./ C83282 dated February 24, 1983.

6.272 RC83264/C4.3217.3(1)(b)/Hanen Investments Ltd./ C83283 dated February 24, 1983.

6.273 RC83265/C4.824.3(1)(b)/Quintus Leaseholds Limited/ C83284 dated February 24, 1983.

6.274 RC83266/C4.2364.3(1)(b) Onyx Petroleum Exploration Company Ltd. C83285 dated February 24, 1983.

6.275 RC83267/C4.3218.3(1)(b) Blackrock Resources Ltd./ C83286 dated February 24, 1983.

6.276 RC83268/C4.3219.3(1)(b)/Blackrock Resources Exploration Program No. 1/C83287 dated February 24, 1983.

6.277 RC83269/C4.3221.3(1)(b) The Estate of Clarence E. Brehm/C83288 dated March 3, 1983.

6.278 RC83270/C4.3222.3(1)(b)/C.M. Ryer Professional Corporation/C83289 dated March 3, 1983.

6.279 RC83271 C4.3206.3(1)(b) Harman Resources Ltd./ C83290 dated March 3, 1983.

6.280 RC83272 C4.3224.3(1)(b) Warren Y. Soper C83291 dated March 3, 1983.

6.281 RC83273 C4 3225.3(1)(b) Lilianne Oil & Gas Inc. C83292 dated March 3, 1983.

6.282 RC83274/C4.3226.3(1)(b) Granite Energy Ltd. C83293 dated March 3, 1983.

6.283 RC83275/C4.1536.3(1)(b) Altex Resources Ltd. C83294 dated March 3, 1983.

6.284 RC83277/C4.1595.3(1)(b) First Calgary Petroleums Ltd./ C83295 dated March 10, 1983.

6.285 RC83278/C4.871.3(1)(b) Star Oil & Gas Ltd. C83296 dated March 10, 1983.

6.286 RC83279/C4.897.3(1)(b) Ulster Petroleums Ltd. C83297 dated March 10, 1983.

6.287 RC83280/C4.8227.3(1)(b)/287507 Alberta Ltd. C83298 dated March 10, 1983.

6.288 RC83281/C4.3229.3(1)(b)/Dennis J. Cartwright/C83229 dated March 10, 1983.

6.289 RC83282/C4.3230.3(1)(b)/Cartwright Oil & Gas Ltd./ C83300 dated March 10, 1983.

6.290 RC83283/C4.3231.3(1)(b)/Fred C. Coles/C83301 dated March 10, 1983.

6.291 RC83284/C4.3232.3(1)(b)/Menehune Resources Ltd./ C83302 dated March 10, 1983.

6.292 RC83285/C4.3233.3(1)(b)/Dennis A. Nikiforuk/C83303 dated March 10, 1983.

6.293 RC83286/C4.3234.3(1)(b)/Two River Resources Ltd./ C83304 dated March 10, 1983.

6.294 RC83287/C4.3235.3(1)(b)/R. Murray Pennell/C83305 dated March 10, 1983.

6.295 RC83288/C4.3236.3(1)(b)/Wyalta Resources Ltd./C83306 dated March 10, 1983.

6.296 RC83289/C4.3237.3(1)(b)/Hazelle Jones/C83307 dated March 10, 1983.

6.297 RC83290/C4.3238.3(1)(b)/Capri Drilling (Canada) Inc./ C83308 dated March 10, 1983.

6.298 RC83291/C4.3239.3(1)(b)/Bathier Resources Inc./ C83309 dated March 10, 1983.

6.299 RC83293/C4.3240.3(1)(b)/285618 Alberta Ltd./C83310 dated March 10, 1983.

6.300 RC83294/C4.3228.3(1)(b)/Fen Exploration Ltd./C83311 dated March 17, 1983.

6.301 RC83295/C4.3241.3(1)(b)/Malcolm Stuart MacPherson/C83312 dated March 17, 1983.

6.302 RC83296/C4.3242.3(1)(b)/279135 Alberta Ltd./C83313 dated March 17, 1983.

6.303 RC83297/C4.3243.3(1)(b)/Waterford A. Mallett/C83314 dated March 17, 1983.

6.304 RC83298/C4.3244.3(1)(b)/Pandon Resources Ltd./C83315 dated March 17, 1983.

6.305 RC83299/C4.3245.3(1)(b)/Sonova Resources Ltd./C83316 dated March 17, 1983.

6.306 RC83300/C4.3246.3(1)(b)/Rendo Resources Ltd./C83317 dated March 17, 1983.

6.307 RC83301/C4.3247.3(1)(b)/Topaz Petroleums Ltd./C83318 dated March 17, 1983.

6.308 RC83302/C4.3248.3(1)(b)/Haven Resources Ltd./C83319 dated March 17, 1983.

6.309 RC83303/C4.3249.3(1)(b)/288819 Alberta Ltd./C83320 dated March 17, 1983.

6.310 RC83304/C4.3250.3(1)(b)/276850 Alberta Ltd./C83321 dated March 17, 1983.

6.311 RC83305/C4.1761.3(1)(b)/241276 Alberta Ltd./C83322 dated March 17, 1983.

6.312 RC83306/C4.3251.3(1)(b)/292374 Alberta Ltd./C83323 dated March 17, 1983.

6.313 RC83307/C4.3252.3(1)(b)/292384 Alberta Ltd./C83324 dated March 17, 1 1983.

6.314 RC83308/C4.3253.3(1)(b)/292370 Alberta Ltd./C83325 dated March 17, 1983.

6.315 RC83309/C4.3254.3(1)(b)/Charterhall Oil Canada Ltd./C83326 dated March 17, 1983.

6.316 RC83310/C4.3255.3(1)(b)/292389 Alberta Ltd./C83327 dated March 17, 1983.

6.317 RC83311/C4.3256.3(1)(b)/292394 Alberta Ltd./C83328 dated March 17, 1983.

6.318 RC83312/C4.3257.3(1)(b)/292396 Alberta Ltd./C83329 dated March 17, 1983.

6.319 RC83313/C4.3258.3(1)(b)/292392 Alberta Ltd./C83330 dated March 17, 1983.

6.320 RC83314/C4.3259.3(1)(b)/292390 Alberta Ltd./C83331 dated March 17, 1983.

6.321 RC83315/C4.3260.3(1)(b)/292399 Alberta Ltd./C83332 dated March 17, 1983.

6.322 RC83316/C4.3261.3(1)(b)/Sunstar Resources Ltd./C83333 dated March 17, 1983.

6.323 RC83317/C4.3262.3(1)(b)/Charterhall Resources Canada Ltd./C83334 dated March 17, 1983.

6.324 RC83318/C4.2103.3(1)(b)/Joffre Resources Ltd./C83335 dated March 17, 1983.

6.325 RC83319/C4.3264.3(1)(b)/Crown Trust Company as Trustee of the Kindred Laborde Trust C83336 dated March 17, 1983.

6.326 RC83320 C4.2126.3(1)(b) Hyhil Land Ltd. C83337 dated March 17, 1983.

6.327 RC83321 C4.3265.3(1)(b) Highfield Corporation Ltd. C83338 dated March 17, 1983.

6.328 RC83322 C4.3266.3(1)(b) 296721 Alberta Ltd. C83339 dated March 17, 1983.

6.329 RC83323 C4.3267.3(1)(b) United Siscoe Mines Inc. C83340 dated March 24, 1983.

6.330 RC83324 C4.3268.3(1)(b) Spruceview Holdings Ltd. C83341 dated March 24, 1983.

6.331 RC83325 C4.3269.3(1)(b) J.B. Bailey & Associates Ltd. C83342 dated March 24, 1983.

6.332 RC83326 C4.1023.3(1)(b) Adeco Drilling & Engineering Co. Ltd. C83343 dated March 24, 1983.

6.333 RC83327 C4.3270.3(1)(b) Orbit 82-83 Energy Program C83344 dated March 24, 1983.

6.334 RC83328 C3.323.70. 1(1)(b) Calaway Park Ltd. (In Receivership) and Touche Ross Limited C83349 dated March 24, 1983.

6.335 RC83329 C4.3271.3(1)(b) Petrol Production Limited Partnership C83345 dated March 24, 1983.

6.336 RC83330 C4.2161.3(1)(b)-2 Petrol Properties Ltd. C83346 dated March 24, 1983.

6.337 RC83331 C4.3272.3(1)(b) Claymore Minerals Ltd. C83347 dated March 24, 1983.

6.338 RC83332 C4.640.3(1)(b) Monza Minerals Limited C83348 dated March 24, 1983.

6.339 RC83333 C4.3273.3(1)(b) Bardine Oils Ltd. C83350 dated March 24, 1983.

6.340 RC83334 C4.1671.3(1)(b) Springer Development Corporation Ltd. C83352 dated March 24, 1983.

6.341 RC83336 C4.1439.3(1)(b)/Sukunka Explorations Ltd. C83353 dated March 31, 1983.

6.342 RC83337/C4.930.3(1)(b) Woods Petroleum of Canada Ltd./C83354 dated March 31, 1983.

6.343 RC83338/C4.3274.3(1)(b)/Wellore Resources Ltd./C83355 dated March 31, 1983.

6.344 RC83339/C4.3085.3(1)(b)/281769 Alberta Ltd. C83356 dated March 31, 1983.

6.345 RC83340/C4.3275.3(1)(b)/Neophyte Investments Ltd./C83357 dated March 31, 1983.

6.346 RC83341/C4.3276.3(1)(b)/Aleck H. Trawick/C83358 dated March 31, 1983.

6.347 RC83342/C4.3277.3(1)(b)/Louis J. Schneider/C83359 dated March 31, 1983.

6.348 RC83343/C4.3278.3(1)(b)/Shirley Schneider/C83360 dated March 31, 1983.

6.349 RC83344/C4.1856.3(1)(b)/L.J. Schneider Engineering Ltd./C83361 dated March 31, 1983.

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6.350 RC83345 C4.3279.3(1)(b) L.J. Schneider Holdings Ltd. C83362 dated March 31, 1983.

6.351 RC83346 C4.3280.3(1)(b) John F. Curran C83363 dated March 31, 1983.

6.352 RC83347 C4.3281.3(1)(b) Narruc Energy Corporation C83364 dated March 31, 1983.

6.353 RC83349 C4.3282.3(1)(b) David A. Tetreau C83365 dated March 31, 1983.

6.354 RC83350 C4.3283.3(1)(b) Gregg A. Tetreau C83366 dated March 31, 1983.

6.355 RC83351 C4.3284.3(1)(b) Mark G. Tetreau C83367 dated March 31, 1983.

6.356 RC83352 C4.3285.3(1)(b) Louise A. Tetreau C83368 dated March 31, 1983.

6.357 RC83353 C4.1298.3(1)(b) Mec Producing Ltd. C83369 dated March 31, 1983.

6.358 RC83354 C4.1703.3(1)(b) Mec Exploration Ltd. C83370 dated March 31, 1983.

6.359 RC83355 C4.3286.3(1)(b) Northgate Exploration Limited C83371 dated March 31, 1983.

6.360 RC83356 C4.707.3(1)(b) Husky Oil Operations Ltd. C83373 dated April 7, 1983.

6.361 RC83357 C4.3287.3(1)(b) Comox Resources Ltd. C83374 dated April 7, 1983.

6.362 RC83358 C4.931.3(1)(b)-2 Canadian World Wide Energy Limited Withdrawn April 6, 1983.

6.363 RC83359 C4.22.3(1)(b) Cold Lake Transmission Limited In process at year-end.

6.364 RC83361 C4.3290.3(1)(b) J. Douglas White C83375 dated April 7, 1983.

6.365 RC83362 C4.3291.3(1)(b) 240940 Alberta Ltd. C83376 dated April 7, 1983.

6.366 RC83363 C4.3292.3(1)(b) 295905 Alberta Ltd. C83377 dated April 7, 1983.

6.367 RC83364 C4.3292.3(1)(b) 297457 Alberta Ltd. C83378 dated April 7, 1983.

6.368 RC83365 C4.3294.3(1)(b) Madison Oils Limited C83379 dated April 7, 1983.

6.369 RC83366 C3.545.70. 1(1)(b) Canadian Worldwide Energy Limited C83380 dated April 7, 1983.

6.370 RC83367 C4.3288.3(1)(b) Westdale Oil & Gas Ltd. C83381 dated April 7, 1983.

6.371 RC83368 C4. 1217.3(1)(b) John Jay Wells C83383 dated April 14, 1983.

6.372 RC83369 C4. 1220.3(1)(b) Investors Oil & Gas (1980 – Tri Link) Limited Partnership C83384 dated April 14, 1983.

6.373 RC83370 C4.1222.3(1)(b) Investors Oil & Gas (1982 – Tri Link) Limited Partnership C83385 dated April 14, 1983.

6.374 RC83371 C4. 1216.3(1)(b) Carving Oil & Gas Ltd. C83386 dated April 14, 1983.

6.375 RC83372 C4.846.3(1)(b) Sabre Petroleums Ltd. C83387 dated April 14, 1983.

6.376 RC83373 C4.1223.3(1)(b) 286990 Alberta Ltd. C83388 dated April 14, 1983.

6.377 RC83374 C4.1225.3(1)(b) Aubry Consultants Ltd. C83389 dated April 14, 1983.

6.378 RC83376 C4.1226.3(1)(b) Westhill Resources Ltd. C83391 dated April 14, 1983.

6.379 RC83377 C4.1228.3(1)(b) 116793 Canada Inc. C83392 dated April 21, 1983.

6.380 RC83378 C4.1229.3(1)(b) Torridon Resources Limited C83393 dated April 21, 1983.

6.381 RC83379 C4.2131.3(1)(b) Expetro Resources Limited C83394 dated April 21, 1983.

6.382 RC83380 C4.3296.3(1)(b) Ressources Consolidees Imperial Energie Ltee Consolidated Imperial Resources Energy Ltd. C83395 dated April 21, 1983.

6.383 RC83381 C4.3295.3(1)(b) Vikor Resources Ltd. C83396 dated April 21, 1983.

6.384 RC83382 C4. 1310.3(1)(b) Pangaea Resources International Limited C83397 dated April 21, 1983.

6.385 RC83383 C4.1311.3(1)(b) Pangaea Petroleum Limited C83398 dated April 21, 1983.

6.386 RC83385 C4.941.3(1)(b) Cairn Petroleums Ltd. C83399 dated April 28, 1983.

6.387 RC83386 C4.967.3(1)(b) Que West Resources Ltd. C83400 dated April 28, 1983.

6.388 RC83387 C4.1312.2(1)(b) Buddy Petroleums Ltd. C83401 dated April 28, 1983.

6.389 RC83388 C4.1227.3(1)(b) Northern Utilities (Sask.) Ltd. C83402 dated April 28, 1983.

6.390 RC83389 C4.1313.3(1)(b) 293036 Alberta Ltd. C83403 dated April 28, 1983.

6.391 RC83390 C4.3297.3(1)(b) Black Gold Holdings Ltd. C83404 dated April 28, 1983.

6.392 RC83391 C4.3298.3(1)(b) Intensity Management Ltd. C83405 dated April 28, 1983.

6.393 RC83392 C4.3299.3(1)(b) Intensity 1981-82 Partnership C83406 dated April 28, 1983.

6.394 RC83393 C4.3300.3(1)(b) 285619 Alberta Ltd. C83407 dated April 28, 1983.

6.395 RC83394 C4.3301.3(1)(b) Del Rio Resources Ltd. C83408 dated April 28, 1983.

6.396 RC83395 C4.3303.3(1)(b) Dallas Exploration Ltd. C83409 dated April 28, 1983.

6.397 RC83396 C4.817.3(1)(b) Precision Drilling Limited C83410 dated May 5, 1983.

6.398 RC83397 C4.3303.3(1)(b) Sofati Ltd. C83411 dated May 5, 1983.

6.399 RC83398 C4.1857.3(1)(b) LL & R Resources Ltd. C83412 dated May 5, 1983.

6.400 RC83399 C4.747.3(1)(b) Merland Explorations Limited C83413 dated May 5, 1983.

6.401 RC83400/C4.1807.3(1)(b)/Neila M. Horejsi/C83414 dated May 5, 1983.

6.402 RC83401/C4.1934.3(1)(b)/David Werklund/C83415 dated May 5, 1983.

6.403 RC83402/C4.690.3(1)(b)/Parapet Petroleum Inc./C83416 dated May 12, 1983.

6.404 RC83404/C4.3305.3(1)(b)/Conrad-Burtt Industries Ltd./C83417 dated May 12, 1983.

6.405 RC83405/C4.2017.3(1)(b)/Strathfield Resources Ltd./C83418 dated May 12, 1983.

6.406 RC83406/C4.3306.3(1)(b)/278897 Alberta Ltd./C83419 dated May 12, 1983.

6.407 RC83407/C4.3307.3(1)(b)/Strathfield 1981 Partnership/C83420 dated May 12, 1983.

6.408 RC83408/C4.3308.3(1)(b)/Calgary Resources Annuities Ltd./C83421 dated May 12, 1983.

6.409 RC83409/C4.3309.3(1)(b)/Cra Oil & Gas Ltd./C83422 dated May 12, 1983.

6.410 RC83410/C4.3310.3(1)(b)/291246 Alberta Ltd./C83423 dated May 12, 1983.

6.411 RC83411/C4.3311.3(1)(b)/291248 Alberta Ltd./C83424 dated May 12, 1983.

6.412 RC83412/C4.3312.3(1)(b)/Calgary Resource Annuities Kildonan 1977 Fund/C83425 dated May 12, 1983.

6.413 RC83413/C4.3313.3(1)(b)/Berglund Group Holdings Ltd./C83426 dated May 12, 1983.

6.414 RC83417/C4.1112.3(1)(b)/Bralorne Resources Limited/C83427 dated May 12, 1983.

6.415 RC83418/C4.3315.3(1)(b)/Wainoco 73 Company/C83428 dated May 12, 1983.

6.416 RC83419/C4.3316.3(1)(b)/Inco Energy Resources Ltd./C83429 dated May 12, 1983.

6.417 RC83421/C4.3320.3(1)(b)/Peat Marwick Limited as Receiver and Manager of Conrad-Burtt Industries Ltd./C83434 dated May 13, 1983.

6.418 RC83422/C4.3321.3(1)(b)/Trindex Oil Corporation, Limited/C83435 dated May 19, 1983.

6.419 RC83423/C4.3322.3(1)(b)/Lozan Petroleums Ltd./C83436 dated May 19, 1983.

6.420 RC83424/C4.3323.3(1)(b)/275409 Alberta Ltd./C83437 dated May 19, 1983.

6.421 RC83425/C4.988.3(1)(b)/Wainoco Oil & Gas Limited/C83439 dated May 19, 1983.

6.422 RC83426/C4.3326.3(1)(b)/Margaret C. Gibson/C83441 dated May 26, 1983.

6.423 RC83427/C4.3327.3(1)(b)/Jennifer E. Johnston/C83442 dated May 26, 1983.

6.424 RC83428/C4.3328.3(1)(b)/Jayne M. Walker/C83443 dated May 26, 1983.

6.425 RC83429/C4.3325.3(1)(b)/James A. Gibson/C83444 dated May 26, 1983.

6.426 RC83430/C4.3329.3(1)(b)/Spitzee Resources Ltd./C83445 dated May 26, 1983.

6.427 RC83431/C4.3330.3(1)(b)/Spitzee Resources (A Partnership)/C83446 dated May 26, 1983.

6.428 RC83432/C4.807.3(1)(b)/Pegasus 1972-1 Oil Exploration Partnership/C83447 dated May 26, 1983.

6.429 RC83433/C4.807.3(1)(b)/Pegasus 1972-3 Oil Exploration Partnership/C83448 dated May 26, 1983.

6.430 RC83434/C4.807.3(1)(b)/Pegasus 1973-1 Oil Exploration Partnership/C83449 dated May 26, 1983.

6.431 RC83435/C4.807.3(1)(b)/Pegasus 1975-1 Oil Exploration Partnership/C83450 dated May 26, 1983.

6.432 RC83436/C4.807.3(1)(b)/Pegasus 1975-2 Exploration Partnership/C83451 dated May 26, 1983.

6.433 RC83437/C4.807.3(1)(b)/Pegasus 1976-1 Exploration Partnership/C83452 dated May 26, 1983.

6.434 RC83438/C4.3331.3(1)(b)/Shelly Investments Ltd./C83453 dated May 26, 1983.

6.435 RC83439/C4.3332.3(1)(b)/121358 Canada Ltd./C83454 dated May 26, 1983.

6.436 RC83440/C4.3333.3(1)(b)/Itt Industries of Canada Limited/C83455 dated May 26, 1983.

6.437 RC83441/C4.3334.3(1)(b)/Eason Petroleum, Ltd./C83456 dated May 26, 1983.

6.438 RC83442/C4.1715.3(1)(b)/Tri-Power Petroleum Corporation/C83457 dated May 26, 1983.

6.439 RC83443/C4.3335.3(1)(b)/Discovery Mines Limited/C83458 dated May 26, 1983.

6.440 RC83444/C4.975.3(1)(b)/Tri Link Resources Ltd./C83459 dated May 26, 1983.

6.441 RC83445/C4.3336.3(1)(b)/Wainoco Oil & Gas Company/C83460 dated May 26, 1983.

6.442 RC83447/C4.3339.3(1)(b)/255333 Alberta Ltd./C83461 dated June 2, 1983.

6.443 RC83448/C4.3340.3(1)(b)/93404 Management Ltd./C83462 dated June 2, 1983.

6.444 RC83449/C4.3353.3(1)(b)/Odyssey Resources Ltd./C83463 dated June 2, 1983.

6.445 RC83450/C4.2072.3(1)(b)/Black Oil & Gas Ltd./C83464 dated June 2, 1983.

6.446 RC83451/C4.1529.3(1)(b)/Bravo Resources Ltd./C83465 dated June 2, 1983.

6.447 RC83452/C4.3337.3(1)(b)/Donald A. Paterson/C83466 dated June 2, 1983.

6.448 RC83453/C4.3338.3(1)(b)/Dapper Resources Ltd./C83467 dated June 2, 1983.

6.449 RC83454/C4.3341.3(1)(b)/D.M. Wolcott & Associates Ltd./C83468 dated June 2, 1983.

6.450 RC83455/C4.3358.3(1)(b)/283437 Alberta Ltd./C83469 dated June 2, 1983.

6.451 RC83456/C4.3355.3(1)(b)/Eleanor E. Tetreau/C83470 dated June 2, 1983.

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6.452 RC83457 C4.3356.3(1)(b) Rudy R. Tetreau C83471 dated June 2, 1983.

6.453 RC83458 C4.3357.3(1)(b) Michele R. Tetreau C83472 dated June 2, 1983.

6.454 RC83459 C4.3342.3(1)(b) 293490 Alberta Ltd. C83473 dated June 2, 1983.

6.455 RC83460 C4.3343.3(1)(b) 293463 Alberta Ltd. C83474 dated June 2, 1983.

6.456 RC83461 C4.3344.3(1)(b) 293324 Alberta Ltd. C83475 dated June 2, 1983.

6.457 RC83462 C4.3345.3(1)(b) 293310 Alberta Ltd. C83476 dated June 2, 1983.

6.458 RC83463 C4.3346.3(1)(b) 293022 Alberta Ltd. C83477 dated June 2, 1983.

6.459 RC83464 C4.3347.3(1)(b) 293015 Alberta Ltd. C83478 dated June 2, 1983.

6.460 RC83465 C4.3348.3(1)(b) 288343 Alberta Ltd. C83479 dated June 2, 1983.

6.461 RC83466 C4.3349.3(1)(b) 293021 Alberta Ltd. C83480 dated June 2, 1983.

6.462 RC83467 C4.3350.3(1)(b) 287560 Alberta Ltd. C83481 dated June 2, 1983.

6.463 RC83468 C4.3351.3(1)(b) 288278 Alberta Ltd. C83482 dated June 2, 1983.

6.464 RC83469 C4.3352.3(1)(b) 293126 Alberta Ltd. C83483 dated June 2, 1983.

6.465 RC83470 C4.3359.3(1)(b) Kenting Drilling Co. Ltd. C83484 dated June 2, 1983.

6.466 RC83471 C4.3360.3(1)(b) Kenting Petrolia Drilling Ltd. C83485 dated June 2, 1983.

6.467 RC83472 C4.3361.3(1)(b) Morgan Explorations Inc. C83486 dated June 2, 1983.

6.468 RC83473 C4.3362.3(1)(b) Kenting Limited C83487 dated June 2, 1983.

6.469 RC83474 C4.3363.3(1)(b) Kenting Investments Ltd. C83488 dated June 2, 1983.

6.470 RC83475 C4.1158.3(1)(b) The Alberta Gas Ethylene Company Ltd. C83506 dated June 9, 1983.

6.471 RC83476 C4.2612.3(1)(b) Trilogy Resource Corporation C83508 dated June 9, 1983.

6.472 RC83479 C4.2239.3(1)(b) Edouard Resources Ltd. C83490 dated June 9, 1983.

6.473 RC83480 C4.1620.3(1)(b) Tetron Resources Ltd. C83491 dated June 9, 1983.

6.474 RC83481 C4.642.3(1)(b) Dana Distributors Ltd. C83492 dated June 9, 1983.

6.475 RC83482 C4.3368.3(1)(b) Wick Resources Ltd. C83493 dated June 9, 1983.

6.476 RC83483 C4.3367.3(1)(b) Phyllis M. Wickens C83494 dated June 9, 1983.

6.477 RC83484 C4.3366.3(1)(b) Colchester Investments Ltd. C83495 dated June 9, 1983.

6.478 RC83485 C4.3365.3(1)(b) 295564 Alberta Ltd. C83496 dated June 9, 1983.

6.479 RC83486 C4.3369.3(1)(b) Panorama Resources Ltd. C83497 dated June 9, 1983.

6.480 RC83487 C4.3370.3(1)(b) Kenneth R. MacGregor C83498 dated June 9, 1983.

6.481 RC83488 C4.3371.3(1)(b) 221957 Alberta Ltd. C83499 dated June 9, 1983.

6.482 RC83489 C4.3372.3(1)(b) Dennis J. Olson C83500 dated June 9, 1983.

6.483 RC83490 C4.3373.3(1)(b) Ryco Energy Limited C83501 dated June 9, 1983.

6.484 RC83491 C4.3374.3(1)(b) Cheryl G. Fitzpatrick C83502 dated June 9, 1983.

6.485 RC83492 C4.3375.3(1)(b) Alan F. Bond C83503 dated June 9, 1983.

6.486 RC83493 C4.3376.3(1)(b) Kevin K. Tetreau C83504 dated June 9, 1983.

6.487 RC83494 C4.3377.3(1)(b) Sienna Resources 83-84 Program C83505 dated June 9, 1983.

6.488 RC83495 C4.1908.3(1)(b) Deb Canadian Resources 1978 C83509 dated June 16, 1983.

6.489 RC83496 C4.2616.3(1)(b) Centipede Energy Ltd. C83510 dated June 16, 1983.

6.490 RC83497 C4.1238.3(1)(b) Shelter Oil & Gas Ltd. C83511 dated June 16, 1983.

6.491 RC83498 C4.3378.3(1)(b) Deloitte, Haskins & Sells Limited as Trustee of the Estate of Source Oil & Gas (Western) Ltd. C83516 dated June 16, 1983.

6.492 RC83499 C4.3379.3(1)(b) Deloitte, Haskins & Sells Limited as Receiver of the Beaufort Exploration Limited Partnership C83517 dated June 16, 1983.

6.493 RC83500 C4.3380.3(1)(b) Rinzsa Petroleum Ltd. C83513 dated June 16, 1983.

6.494 RC83501 C4.3381.3(1)(b) Intercomp Resource Development & Engineering Ltd. C83514 dated June 16, 1983.

6.495 RC83502 C4.3382.3(1)(b) Pyramid Court Ltd. C83515 dated June 16, 1983.

6.496 RC83503 C4.3383.3(1)(b) Tomahawk Oil and Gas Ltd. C83518 dated June 16, 1983.

6.497 RC83504 C4.1571.3(1)(b) Stone Petroleums Ltd. C83519 dated June 16, 1983.

6.498 RC83505 C4.3384.3(1)(b) Sheldon Mervin Chumir C83520 dated June 16, 1983.

6.499 RC83506 C4.1200.3(1)(b) Hexagon Gas Ltd. C83521 dated June 23, 1983.

6.500 RC83512 C4.3390.3(1)(b) Sceptre 80-81 Exploration Program C83522 dated June 23, 1983.

6.501 RC83514 C4.3392.3(1)(b) J.C. International Petroleum Ltd. C83523 dated June 23, 1983.

6.5u2 RC83515 C4.3393.3(1)(b) 297995 Alberta Ltd. C83524 dated June 23, 1983.

6 503 RC83516 C4 3394 3(1)(b) Jeffrey J. McCaig C83530 dated June 23, 1983.

6 504 RC83517 C4 3395 3(1)(b) 297650 Alberta Ltd. C83531 dated June 23, 1983.

6 505 RC83518 C4 3396 3(1)(b) Claude Resources Inc. C83532 dated June 23, 1983.

6 506 RC83519 C4 3397 3(1)(b) Harry B. Wheeler C83533 dated June 30, 1983.

6 507 RC83520 C4 3398 3(1)(b) Qualta Management Ltd. C83534 dated June 30, 1983.

6 508 RC83521 C4 3399 3(1)(b) Lucus Holdings Ltd. C83535 dated June 30, 1983.

6 509 RC83522 C4 3400 3(1)(b) 257880 Alberta Ltd. C83536 dated June 30, 1983.

6 510 RC83523 C4 3401 3(1)(b) Polaris Exploration No. 1 C83537 dated June 30, 1983.

6 511 RC83524 C4 3402 3(1)(b) Polaris Exploration No. 4 C83538 dated June 30, 1983.

6 512 RC83525 C4 3403 3(1)(b) Polaris Exploration No. 5 C83539 dated June 30, 1983.

6 513 RC83526 C4 3404 3(1)(b) Polaris Exploration No. 6 Operating C83540 dated June 30, 1983.

6 514 RC83527 C4 3405 3(1)(b) Polaris Exploration No. 6 Investors C83541 dated June 30, 1983.

6 515 RC83528 C4 3406 3(1)(b) Polaris Exploration No. 8 C83542 dated June 30, 1983.

6 516 RC83529 C4 3407 3(1)(b) Polaris Exploration No. 9 C83543 dated June 30, 1983.

6 517 RC83530 C4 3408 3(1)(b) Aurora-Orbit 80 - 81 Energy Program C83544 dated June 30, 1983.

6 518 RC83531 C4 3409 3(1)(b) Canadian Reserve Oil and Gas Ltd. C83545 dated June 30, 1983.

6 519 RC83532 C4 3410 3(1)(b) Getty Oil (Canadian Operations) Ltd. C83546 dated June 30, 1983.

6 520 RC83533 C4 3348 3(1)(b)-2 286343 Alberta Ltd. C83547 dated June 30, 1983.

6 521 RC83534 C4 3412 3(1)(b) Polaris Exploration II, L.P. C83548 dated June 30, 1983.

6 522 RC83535 C4 3413 3(1)(b) Kenneth Francis Statham C83549 dated June 30, 1983.

6 523 RC83536 C4 3414 3(1)(b) Donald Wess C83550 dated June 30, 1983.

6 524 RC83537 C4 3415 3(1)(b) 296412 Alberta Ltd. C83551 dated June 30, 1983.

6 525 RC83538 C4 3416 3(1)(b) 296458 Alberta Ltd. C83552 dated June 30, 1983.

6 526 RC83539 C4 3417 3(1)(b) 296473 Alberta Ltd. C83553 dated June 30, 1983.

6 527 RC83540 C4 3418 3(1)(b) William Andrew McPhee C83554 dated June 30, 1983.

6 528 RC83541 C4 302 3(1)(b) Amoco Canada Petroleum Company Ltd. C83555 dated June 30, 1983.

6 529 RC83542 C4 3419 3(1)(b) 298970 Alberta Ltd. C83556 dated June 30, 1983.

6 530 RC83543 C4 3420 3(1)(b) 294591 Alberta Ltd. C83557 dated June 30, 1983.

6 531 RC83544 C4 3421 3(1)(b) 294952 Alberta Ltd. C83558 dated June 30, 1983.

6 532 RC83545 C4 3422 3(1)(b) 298971 Alberta Ltd. C83559 dated June 30, 1983.

6 533 RC83546 C4 3423 3(1)(b) Harold O. Hewitt C83560 dated June 30, 1983.

6 534 RC83547 C4 3424 3(1)(b) Thomas D. Hewitt C83561 dated June 30, 1983.

6 535 RC83548 C4 3425 3(1)(b) Sarah O. Hewitt C83562 dated June 30, 1983.

6 536 RC83549 C4 3426 3(1)(b) Amy D. Hewitt C83563 dated June 30, 1983.

6 537 RC83550 C4 3427 3(1)(b) Dunoil Resources Ltd. C83564 dated June 30, 1983.

6 538 RC83551 C4 3428 3(1)(b) Harvard Energy C83565 dated June 30, 1983.

6 539 RC83552 C4 3429 3(1)(b) Turin Gas Plant Ltd. C83566 dated June 30, 1983.

6 540 RC83553 C4 3430 3(1)(b) Cattalo Resources Ltd. C83570 dated July 7, 1983.

6 541 RC83554 C4 3431 3(1)(b) Cobblestone Resources Ltd. C83571 dated July 7, 1983.

6 542 RC83555 C4 3432 3(1)(b) Prominence Resources Ltd. C83572 dated July 7, 1983.

6 543 RC83556 C4 3411 3(1)(b) Albany Energy Exploration Program 1981-1982 C83573 dated July 7, 1983.

6 544 RC83557 C4 506 3(1)(b)-2 Albany Oil & Gas Limited C83574 dated July 7, 1983.

6 545 RC83558 C4 836 3(1)(b) Ridgewood Resources Ltd. C83575 dated July 7, 1983.

6 546 RC83559 C4 3433 3(1)(b) Invistus Resources Ltd. C83576 dated July 7, 1983.

6 547 RC83560 C4 3434 3(1)(b) 286322 Alberta Ltd. C83577 dated July 7, 1983.

6 548 RC83561 C4 3435 3(1)(b) Ronald Edward Pratt C83578 dated July 7, 1983.

6 549 RC83562 C4 3436 3(1)(b) Quintana Exploration Canada Ltd. C83579 dated July 7, 1983.

6 550 RC83563 C4 3437 3(1)(b) Quintana Energy Corporation C83580 dated July 7, 1983.

6 551 RC83564 C4 578 3(1)(b) Canada-Cities Service, Ltd. C83581 dated July 7, 1983.

6 552 RC83565 C4 611 3(1)(b) Cochrane Resources Ltd. C83582 dated July 7, 1983.

6 553 RC83566 C4 3438 3(1)(b) Ulster Construction Co. Ltd. C83583 dated July 7, 1983.

6 554 RC83567 C4 3439 3(1)(b) 209694 Alberta Ltd. C83584 dated July 14, 1983.

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6.555 RC83568/C4.2095.3(1)(b)-3/Airtex Industries Ltd./C83585 dated July 14, 1983.

6.556 RC83569/C4.3440.3(1)(b)/Gex Resources Ltd./C83586 dated July 14, 1983.

6.557 RC83570/C4.3441.3(1)(b)/296930 Alberta Ltd./C83587 dated July 14, 1983.

6.558 RC83571/C4.3442.3(1)(b)/123075 Canada Ltd./C83588 dated July 14, 1983.

6.559 RC83572/C4.1141.3(1)(b)-2/Concept Resources Ltd./C83589 dated July 14, 1983.

6.560 RC83573/C4.3443.3(1)(b)/Kantec Petroleum (Southern) Ltd./C83590 dated July 21, 1983.

6.561 RC83574/C4.3444.3(1)(b)/Jane Claire Malcolm/C83591 dated July 21, 1983.

6.562 RC83575/C4.3445.3(1)(b)/Craigmish Investments Ltd./C83592 dated July 21, 1983.

6.563 RC83576/C4.3446.3(1)(b)/Albert Belinski/C83593 dated July 21, 1983.

6.564 RC83577/C4.3448.3(1)(b)/Tudex Petroleums Ltd./C83594 dated July 21, 1983.

6.565 RC83578/C4.3447.3(1)(b)/Tudor Hydrocarbons Ltd./C83595 dated July 21, 1983.

6.566 RC83579/C4.3449.3(1)(b)/William A. Elser/C83596 dated July 21, 1983.

6.567 RC83580/C4.676.3(1)(b)/Forest Oil Corporation/C83597 dated July 21, 1983.

6.568 RC83581/C4.888.3(1)(b)/Total Petroleum (North America) Ltd./C83598 dated July 28, 1983.

6.569 RC83582/C4.3450.3(1)(b)/Calto Oil & Gas Ltd./C83599 dated July 28, 1983.

6.570 RC83583/C4.3451.3(1)(b)/Parthenon Petroleums Ltd./C83600 dated July 28, 1983.

6.571 RC83584/C4.3389.3(1)(b)/Prime Energy Ltd./C83601 dated July 28, 1983.

6.572 RC83585/C4.3453.3(1)(b)/Piute Petroleums Limited/C83602 dated July 28, 1983.

6.573 RC83586/C4.3452.3(1)(b)/Cities Service Company/C83603 dated July 28, 1983.

6.574 RC83587/C4.826.3(1)(b)/Ranchmen's Resources (1976) Ltd./C83604 dated July 28, 1983.

6.575 RC83588/C4.3454.3(1)(b)/Lindsay Oil Limited/C83605 dated August 4, 1983.

6.576 RC83589/C4.3455.3(1)(b)/Michael D. Smith/C83606 dated August 4, 1983.

6.577 RC83591/C4.3456.3(1)(b)/Alberta Exploration Program 81-82/C83607 dated August 4, 1983.

6.578 RC83592/C4.3457.3(1)(b)/Shelby Drilling Ltd./C83608 dated August 4, 1983.

6.579 RC83593/C4.3458.3(1)(b)/297225 Alberta Ltd./C83609 dated August 4, 1983.

6.580 RC83595/C4.3460.3(1)(b)/241231 Alberta Ltd./C83612 dated August 11, 1983.

6.581 RC83596/C4.3461.3(1)(b)/Petroterra Natural Resources Ltd./C83613 dated August 11, 1983.

6.582 RC83597/C4.3463.3(1)(b)/Epic Resources (B.C.) Ltd./C83614 dated August 11, 1983.

6.583 RC83598/C4.3464.3(1)(b)/Ronald G. Greene/C83615 dated August 11, 1983.

6.584 RC83599/C4.3456.3(1)(b)/R.G. Greene Holdings Ltd./C83616 dated August 11, 1983.

6.585 RC83600/C4.3466.3(1)(b)/Shore Resources Ltd./C83617 dated August 11, 1983.

6.586 RC83601/C4.3467.3(1)(b)/Canamena Oil & Gas Ltd./C83618 dated August 11, 1983.

6.587 RC83602/C4.1095.3(1)(b)/Barnwell of Canada, Limited/C83619 dated August 11, 1983.

6.588 RC83603/C4.1593.3(1)(b)/Analex Oil & Gas, Inc./C83620 dated August 11, 1983.

6.589 RC83604/C4.3468.3(1)(b)/John Simpson/C83621 dated August 11, 1983.

6.590 RC83605/C4.3469.3(1)(b)/Chimo Construction Ltd./C83622 dated August 11, 1983.

6.591 RC83606/C4.2060.3(1)(b)/Kelvin Energy Ltd./C83623 dated August 11, 1983.

6.592 RC83607/C4.1973.3(1)(b)/Carter Resources Ltd./C83624 dated August 11, 1983.

6.593 RC83608/C4.3470.3(1)(b)/William H. Bonney/C83625 dated August 11, 1983.

6.594 RC83609/C4.650.3(1)(b)/Dixalta Investments Ltd./C83626 dated August 11, 1983.

6.595 RC83610/C4.3471.3(1)(b)/Gordon F. Dixon/C83627 dated August 11, 1983.

6.596 RC83611/C4.3472.3(1)(b)/The Estate of Kenneth S. Dixon/C83628 dated August 11, 1983.

6.597 RC83612/C4.3473.3(1)(b)/Dennis G. Hart/C83629 dated August 11, 1983.

6.598 RC83613/C4.3474.3(1)(b)/Daniel P. Hays/C83630 dated August 11, 1983.

6.599 RC83614/C4.3475.3(1)(b)/Alan D. MacLeod/C83631 dated August 11, 1983.

6.600 RC83615/C4.3476.3(1)(b)/John J. Marshall/C83632 dated August 11, 1983.

6.601 RC83616/C4.3477.3(1)(b)/Robert G. Rowley/C83633 dated August 11, 1983.

6.602 RC83617/C4.3462.3(1)(b)/Kerr Farms Ltd., Carrying on Business in Alberta Under the Name of K.F.L. Farms Ltd./C83634 dated August 11, 1983.

6.603 RC83618/C4.3478.3(1)(b)/Embassy 1981 Limited Partnership/C83635 dated August 11, 1983.

6.604 RC83619/C4.3479.3(1)(b)/125744 Canada Ltd./C83636 dated August 11, 1983.

6.605 RC83620/C4.3484.3(1)(b)/Legacy Oil & Gas Ltd./C83644 dated August 11, 1983.

6.606 RC83621 C4 3480 3(1)(b) Bec International Corporation C83637 dated August 18, 1983.

6.607 RC83623 C4 2079 3(1)(b) Waymer Development and Consulting Ltd. C83638 dated August 18, 1983.

6.608 RC83624 C4 2089 3(1)(b)-2 Ceja Corporation C83639 dated August 18, 1983.

6.609 RC83625 C4 3482 3(1)(b) Canadian-American Loan and Investment Corporation Limited C83640 dated August 18, 1983.

6.610 RC83626 C4 3483 3(1)(b) Tommy Moon Kwong Fung C83643 dated August 18, 1983.

6.611 RC83627 C4 3485 3(1)(b) Cal-West Petroleums Ltd. (NPL) C83645 dated August 18, 1983.

6.612 RC83629 C4 3487 3(1)(b) Cove Resources Ltd. C83646 dated August 25, 1983.

6.613 RC83630 C4 3488 3(1)(b) Bobco Holdings Ltd. C83648 dated August 25, 1983.

6.614 RC83631 C4 3489 3(1)(b) 298900 Alberta Ltd. C83650 dated August 25, 1983.

6.615 RC83632 C4 3491 3(1)(b) 300355 Alberta Ltd. C83651 dated August 25, 1983.

6.616 RC83633 C4 3492 3(1)(b) 300360 Alberta Ltd. C83652 dated August 25, 1983.

6.617 RC83634 C4 3493 3(1)(b) 300362 Alberta Ltd. C83653 dated August 25, 1983.

6.618 RC83635 C4 3494 3(1)(b) W. G. Nixon C83654 dated August 25, 1983.

6.619 RC83636 C4 3495 3(1)(b) Scoteire Exploration Ltd. C83655 dated August 25, 1983.

6.620 RC83637 C4 3490 3(1)(b) 544072 Ontario Inc. C83656 dated August 25, 1983.

6.621 RC83638 C4 2048 3(1)(b) Maynard Energy Inc. C83657 dated September 1, 1983.

6.622 RC83639 C4 3496 3(1)(b) Financial Trustco Capital Ltd. C83658 dated September 1, 1983.

6.623 RC83640 C4 869 3(1)(b) Stampede International Resources Inc. C83659 dated September 1, 1983.

6.624 RC83641 C4 3497 3(1)(b) Jacob Fred Schoellkopf C83660 dated September 1, 1983.

6.625 RC83642 C4 3498 3(1)(b) Seajay Management Enterprises Ltd. C83661 dated September 1, 1983.

6.626 RC83643 C4 3499 3(1)(b) Sidney Alperstein C83662 dated September 1, 1983.

6.627 RC83644 C4 3500 3(1)(b) Talon Investments Ltd. C83663 dated September 1, 1983.

6.628 RC83645 C4 3501 3(1)(b) Ken Montgomery C83664 dated September 1, 1983.

6.629 RC83646 C4 3502 3(1)(b) Denis Couillard C83665 dated September 1, 1983.

6.630 RC83647 C4 3503 3(1)(b) Douglas Hendry C83666 dated September 1, 1983.

6.631 RC83648 C4 3504 3(1)(b) Ian MacGregor C83667 dated September 1, 1983.

6.632 RC83649 C4 3505 3(1)(b) Gordon G. Hoover C83668 dated September 1, 1983.

6.633 RC83650 C4 3506 3(1)(b) Intervest Resource Development Ltd. C83669 dated September 1, 1983.

6.634 RC83651 C4 3507 3(1)(b) M.J. Investments Ltd. C83670 dated September 1, 1983.

6.635 RC83652 C4 3508 3(1)(b) W. Peter Lake C83671 dated September 1, 1983.

6.636 RC83653 C4 3509 3(1)(b) Macedon Resources Ltd. C83672 dated September 1, 1983.

6.637 RC83657 C4 3513 3(1)(b) Scarboro Resources 80 Landfund C83676 dated September 1, 1983.

6.638 RC83658 C4 3514 3(1)(b) Scarboro Resources 81 Landfund C83677 dated September 1, 1983.

6.639 RC83659 C4 3515 3(1)(b) 289541 Alberta Ltd. C83678 dated September 1, 1983.

6.640 RC83660 C4 3516 3(1)(b) 289547 Alberta Ltd. C83679 dated September 1, 1983.

6.641 RC83661 C4 3517 3(1)(b) 115959 Canada Inc. C83680 dated September 1, 1983.

6.642 RC83662 C4 3518 3(1)(b) 291242 Alberta Ltd. C83681 dated September 1, 1983.

6.643 RC83663 C4 3519 3(1)(b) 289510 Alberta Ltd. C83682 dated September 1, 1983.

6.644 RC83664 C4 3520 3(1)(b) 115958 Canada Inc. C83683 dated September 1, 1983.

6.645 RC83665 C4 3521 3(1)(b) 289546 Alberta Ltd. C83684 dated September 1, 1983.

6.646 RC83666 C4 3522 3(1)(b) 289521 Alberta Ltd. C83685 dated September 1, 1983.

6.647 RC83667 C4 3523 3(1)(b) Reel Resources Ltd. C83686 dated September 1, 1983.

6.648 RC83668 C4 3524 3(1)(b) Missi Resources Ltd. C83687 dated September 1, 1983.

6.649 RC83669 C4 3525 3(1)(b) Blake G. Ryan C83688 dated September 1, 1983.

6.650 RC83670 C4 3527 3(1)(b) 566720 Saskatchewan Ltd. C83689 dated September 1, 1983.

6.651 RC83671 C4 3526 3(1)(b) Pool Petro Energy Limited C83690 dated September 1, 1983.

6.652 RC83673 C4 3528 3(1)(b) Frobisher Resources Ltd. C83691 dated September 15, 1983.

6.653 RC83674 C4 3529 3(1)(b) 300633 Alberta Ltd. C83692 dated September 15, 1983.

6.654 RC83675 C4 870 3(1)(b) Chevron Canada Limited C83693 dated September 15, 1983.

6.655 RC83676 C4 305 3(1)(b) Chevron Standard Limited Withdrawn September 14, 1983.

6.656 RC83677 C4 2029 3(1)(b) Coral Petroleum-Canada, Inc. C83695 dated September 15, 1983.

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6 657 RC83678 C4 3530 3(1)(b) Chipman Mining and Energy Corporation Ltd. C83696 dated September 15, 1983.

6 658 RC83679 C4 3531 3(1)(b) Raymond R. Tetreau C83697 dated September 15, 1983.

6 659 RC83680 C4 3532 3(1)(b) Perk Petroleum Ltd. C83698 dated September 15, 1983.

6 660 RC83681 C4 3533 3(1)(b) Dalex Petroleum Operators Ltd. C83699 dated September 15, 1983.

6 661 RC83682 C4 3534 3(1)(b) Anschutz Resources Ltd. C83700 dated September 15, 1983.

6 662 RC83683 C4 3535 3(1)(b) 299228 Alberta Ltd. C83694 dated September 22, 1983.

6 663 RC83684 C4 3536 3(1)(b) Denis A. Tetreau C83701 dated September 22, 1983.

6 664 RC83685 C4 1837 3(1)(b) D.T. Resources Ltd. C83702 dated September 22, 1983.

6 665 RC83686 C4 3538 3(1)(b) Cogas Explorations Inc. C83703 dated September 22, 1983.

6 666 RC83687 C4 1834 3(1)(b) Audax Gas & Oil Ltd. C83704 dated September 22, 1983.

6 667 RC83688 C4 3539 3(1)(b) Baltic Drilling (1979) Ltd. C83705 dated September 22, 1983.

6 668 RC83689 C4 3540 3(1)(b) Bruce R. King C83706 dated September 29, 1983.

6 669 RC83690 C4 3541 3(1)(b) John F. MacDougall C83707 dated September 29, 1983.

6 670 RC83691 C4 3542 3(1)(b) George D. Hutchison C83708 dated September 29, 1983.

6 671 RC83692 C4 3543 3(1)(b) Thomas K. Fleming C83709 dated September 29, 1983.

6 672 RC83693 C4 3544 3(1)(b) Allen Baxter C83710 dated September 29, 1983.

6 673 RC83694 C4 3545 3(1)(b) Brian W.F. McLoughlin C83711 dated September 29, 1983.

6 674 RC83695 C4 3546 3(1)(b) Jill M. Purdy C83712 dated September 29, 1983.

6 675 RC83696 C4 3547 3(1)(b) Icor Oil & Gas Company Ltd. C83713 dated September 29, 1983.

6 676 RC83697 C4 3548 3(1)(b) Internationaler Energie Fonds GmbH C83714 dated September 29, 1983.

6 677 RC83698 C4 3549 3(1)(b) 304693 Alberta Inc. C83715 dated September 29, 1983.

6 678 RC83699 C4 3550 3(1)(b) Xerex Exploration Ltd. C83716 dated September 29, 1983.

6 679 RC83700 C4 3551 3(1)(b) Kamutak Resource Group Limited C83717 dated September 29, 1983.

6 680 RC83701 C4 3552 3(1)(b) Primary Exploration Ltd./ C83718 dated September 29, 1983.

6 681 RC83702 C4 3553 3(1)(b) Vector Energy Systems Ltd./ C83719 dated September 29, 1983.

6 682 RC83703 C4 3554 3(1)(b) Starcross International Ltd./ C83720 dated September 29, 1983.

6 683 RC83704 C4 2027 3(1)(b) Fairholme Development Ltd. C83721 dated September 29, 1983.

6 684 RC83705 C4 3556 3(1)(b) Brosco Petroleum Inc. C83722 dated September 29, 1983.

6 685 RC83707 C4 3558 3(1)(b) CNG Compressors Ltd. C83724 dated September 29, 1983.

6 686 RC83708 C4 3559 3(1)(b) Touche Ross Limited as Receiver and Manager of Baltic Drilling (1979) Ltd. C83725 dated September 29, 1983.

6 687 RC83709 C4 3560 3(1)(b) Coman Resources Ltd. C83726 dated September 29, 1983.

6 688 RC83710 C4 3561 3(1)(b) Coman 83 Partnership C83727 dated September 29, 1983.

6 689 RC83711 C4 3562 3(1)(b) Interwest Resources Ltd. C83728 dated September 29, 1983.

6 690 RC83712 C4 3563 3(1)(b) Yeoman Resources Ltd. C83729 dated September 29, 1983.

6 691 RC83713 C4 3555 3(1)(b) 121417 Canada Ltd. C83730 dated October 6, 1983.

6 692 RC83714 C4 3564 3(1)(b) Wilkie East Energy Inc. C83731 dated October 6, 1983.

6 693 RC83715 C4 3565 3(1)(b) Intrawest Properties Ltd. C83732 dated October 6, 1983.

6 694 RC83716 C4 3566 3(1)(b) Harvey Prang C83733 dated October 6, 1983.

6 695 RC83717 C4 3567 3(1)(b) Kellex Resources Ltd. C83734 dated October 6, 1983.

6 696 RC83720 C4 3569 3(1)(b) Resman Oil & Gas Ltd. C83735 dated October 20, 1983.

6 697 RC83721 C4 3568 3(1)(b) Bayview Oil and Gas Ltd. C83736 dated October 20, 1983.

6 698 RC83722 C4 3570 3(1)(b) Moneta Porcupine Resources Limited C83737 dated October 20, 1983.

6 699 RC83723 C4 3571 3(1)(b) Fleet Resources Inc. C83738 dated October 20, 1983.

6 700 RC83724 C4 3572 3(1)(b) Zimco Minerals Ltd. C83739 dated October 20, 1983.

6 701 RC83725 C4 2573 3(1)(b) John T. (Jack) Cook C83740 dated October 20, 1983.

6 702 RC83726 C4 2574 3(1)(b) Rod W. Sorbo C83741 dated October 20, 1983.

6 703 RC83727 C4 3557 3(1)(b) Barry H. McLaren C83742 dated October 20, 1983.

6 704 RC83728 C4 3575 3(1)(b) F.J. Stuart Brown C83743 dated October 20, 1983.

6 705 RC83729 C4 3576 3(1)(b) Frank G.J. Nieboer C83744 dated October 20, 1983.

6 706 RC83730 C4 3577 3(1)(b) Damsal Resources Ltd./ C83745 dated October 20, 1983.

6 707 RC83731 C4 3578 3(1)(b) Wayne R. Trumble C83746 dated October 20, 1983.

6.708 RC83732/C4.3579.3(1)(b) Robert D. Edwards C83747 dated October 20, 1983.

6.709 RC83733/C4.3580.3(1)(b) Java-Clearview 81-82 Program/C83748 dated October 20, 1983.

6.710 RC83734/C4.3581.3(1)(b) Java Resources 81-82 Program/C83749 dated October 20, 1983.

6.711 RC83735/C4.3582.3(1)(b) Jrp E&D Program C83750 dated October 20, 1983.

6.712 RC83736/C4.2115.3(1)(b)-2 Java Resources Ltd. C83751 dated October 20, 1983.

6.713 RC83737/C4.3583.3(1)(b) West Jay Petroleums Ltd. C83752 dated October 20, 1983.

6.714 RC83738/C4.3584.3(1)(b) Carlyle Eagle Petroleum (British Columbia) Ltd. C83753 dated October 20, 1983.

6.715 RC83739/C4.3585.3(1)(b) Carlyle 1 Resources Ltd. C83754 dated October 20, 1983.

6.716 RC83740/C4.3586.3(1)(b) Jaro Resources Inc. C83755 dated October 20, 1983.

6.717 RC83749/C4.3595.3(1)(b) Business Flights Ltd. C83764 dated October 20, 1983.

6.718 RC83750/C4.3596.3(1)(b) 288811 Alberta Ltd. C83765 dated October 20, 1983.

6.719 RC83751/C4.1270.3(1)(b) C.R.A. Resources Ltd. C83766 dated October 20, 1983.

6.720 RC83752/C4.685.3(1)(b) Garvey Exploration Ltd. C83767 dated October 20, 1983.

6.721 RC83754/C4.3598.3(1)(b) 279834 Alberta Ltd. C83769 dated October 27, 1983.

6.722 RC83755/C4.3599.3(1)(b) Glenview Stables Ltd. C83770 dated October 27, 1983.

6.723 RC83756/C4.3600.3(1)(b) Glen Isle Exploration Ltd. C83771 dated October 27, 1983.

6.724 RC83757/C4.3601.3(1)(b)/Marlin Petroleums Limited/C83772 dated October 27, 1983.

6.725 RC83758/C4.3602.3(1)(b)/Horizon Petroleums Corp. Ltd. (N.P.L.)/C83773 dated October 27, 1983.

6.726 RC83759/C4.3603.3(1)(b)/Alchar Control Ltd./C83774 dated October 27, 1983.

6.727 RC83760/C4.3604.3(1)(b)/Albany-Charter 83/84 Energy Program/C83775 dated October 27, 1983.

6.728 RC83761/C4.3605.3(1)(b)/Lochliel 78 Energy Program/C83776 dated October 27, 1983.

6.729 RC83762/C4.3606.3(1)(b)/304695 Alberta Ltd./C83777 dated October 27, 1983.

6.730 RC83763/C4.3607.3(1)(b)/David McDermid/C83778 dated October 27, 1983.

6.731 RC83764/C4.3608.3(1)(b)/275788 Alberta Ltd./C83779 dated October 27, 1983.

6.732 RC83765/C4.3609.3(1)(b)/275796 Alberta Ltd./C83780 dated October 27, 1983.

6.733 RC83766/C4.3610.3(1)(b)/275798 Alberta Ltd./C83781 dated October 27, 1983.

6.734 RC83767/C4.3611.3(1)(b) Ghost River Development Ltd. C83782 dated October 27, 1983.

6.735 RC83768/C4.3613.3(1)(b) John Armstrong/C83783 dated October 27, 1983.

6.736 RC83769/C4.3614.3(1)(b) 293574 Alberta Ltd. C83784 dated October 27, 1983.

6.737 RC83770/C4.1971.3(1)(b) Sheila Begg C83786 dated November 3, 1983.

6.738 RC83771/C4.1972.3(1)(b) J.A. Carter C83788 dated November 3, 1983.

6.739 RC83772/C4.3612.3(1)(b) Eagle Resources Ltd. C83787 dated October 27, 1983.

6.740 RC83773/C4.3615.3(1)(b) 122741 Holdings Ltd. C83789 dated November 3, 1983.

6.741 RC83774/C4.3616.3(1)(b) 105646 Canada Ltd. C83790 dated November 3, 1983.

6.742 RC83775/C4.3617.3(1)(b) Chair Resources Inc. C83791 dated November 10, 1983.

6.743 RC83776/C4.1978.3(1)(b) Beaverdam Petroleums Ltd. C83792 dated November 10, 1983.

6.744 RC83777/C4.3618.3(1)(b) 258723 Alberta Ltd. C83793 dated November 10, 1983.

6.745 RC83778/C4.765.3(1)(b) Murphy Oil Company Ltd. In process at year-end.

6.746 RC83779/C4.3619.3(1)(b) 307003 Alberta Ltd. C83794 dated November 10, 1983.

6.747 RC83780/C4.3620.3(1)(b) 307005 Alberta Ltd. C83795 dated November 10, 1983.

6.748 RC83781/C4.3621.3(1)(b) 307006 Alberta Ltd. C83796 dated November 10, 1983.

6.749 RC83782/C4.3622.3(1)(b) 307007 Alberta Ltd. C83797 dated November 10, 1983.

6.750 RC83783/C4.2171.3(1)(b)-2 Endover-Petro Developments Ltd./C83798 dated November 10, 1983.

6.751 RC83784/C4.3624.3(1)(b)/Villacentres Limited/C83799 dated November 10, 1983.

6.752 RC83785/C4.3623.3(1)(b)/T.H. Gorkoff Investments Ltd./C83800 dated November 10, 1983.

6.753 RC83786/C4.3625.3(1)(b)/OKH Holdings Ltd./C83801 dated November 10, 1983.

6.754 RC83787/C4.3626.3(1)(b)/Western Compression Systems Ltd./C83802 dated November 10, 1983.

6.755 RC83788/C4.3627.3(1)(b)/Ring Petroleum Inc./C83804 dated November 17, 1983.

6.756 RC83789/C4.3628.3(1)(b)/Gascol Systems Ltd./C83805 dated November 17, 1983.

6.757 RC83790/C4.3629.3(1)(b)/Global Natural Resources Limited/C83806 dated November 17, 1983.

6.758 RC83791/C4.3630.3(1)(b)/119194 Canada Inc./C83807 dated November 17, 1983.

6.759 RC83792/C4.3631.3(1)(b)/Kiser Holdings Ltd./C83808 dated November 17, 1983.

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6 760 RC83793 C4 3634 3(1)(b) Coast Pacific (B C) Oil & Gas Ltd C83809 dated November 17, 1983.

6 761 RC83794 C4 3632 3(1)(b) London Life Insurance Company C83810 dated November 17, 1983.

6 762 RC83795 C4 3633 3(1)(b) Lonlife Resources Ltd C83811 dated November 17, 1983.

6 763 RC83796 C4 1456 3(1)(b) New Frontier Petroleum Corporation C83812 dated November 17, 1983.

6 764 RC83797 C4 3635 3(1)(b) Commercial Credit Corporation Limited C83813 dated November 17, 1983.

6 765 RC83799 C4 3636 3(1)(b) Temptation Travel Ltd C83814 dated November 24, 1983.

6 766 RC83800 C4 3637 3(1)(b) Teebay Oil & Gas Ltd C83815 dated November 24, 1983.

6 767 RC83801 C4 3638 3(1)(b) Bromac Oils Ltd C83816 dated November 24, 1983.

6 768 RC83802 C4 3639 3(1)(b) T T Y Paramount Exploration Partnership No 4 C83817 dated November 24, 1983.

6 769 RC83803 C4 737 3(1)(b) Dynex Petroleum Ltd Withdrawn November 22, 1983.

6 770 RC83804 C4 3640 3(1)(b) 307579 Alberta Ltd C83819 dated November 24, 1983.

6 771 RC83805 C4 3641 3(1)(b) 307580 Alberta Ltd C83820 dated November 24, 1983.

6 772 RC83806 C4 3642 3(1)(b) 307582 Alberta Ltd C83821 dated November 24, 1983.

6 773 RC83807 C4 3643 3(1)(b) 307583 Alberta Ltd C83822 dated November 24, 1983.

6 774 RC83808 C4 3644 3(1)(b) 307584 Alberta Ltd C83823 dated November 24, 1983.

6 775 RC83809 C4 3645 3(1)(b) 307585 Alberta Ltd C83824 dated November 24, 1983.

6 776 RC83810 C4 3646 3(1)(b) 307586 Alberta Ltd C83825 dated November 24, 1983.

6 777 RC83811 C4 3647 3(1)(b) 307588 Alberta Ltd C83826 dated November 24, 1983.

6 778 RC83812 C4 3648 3(1)(b) 307589 Alberta Ltd C83827 dated November 24, 1983.

6 779 RC83813 C4 3649 3(1)(b) 307590 Alberta Ltd C83828 dated November 24, 1983.

6 780 RC83814 C4 3650 3(1)(b) 276561 Alberta Ltd C83829 dated November 24, 1983.

6 781 RC83815 C4 1142 3(1)(b) Panther Resources Ltd. C83830 dated November 24, 1983.

6 782 RC83816 C4 3651 3(1)(b) William Britton C83831 dated November 24, 1983.

6 783 RC83817 C4 3652 3(1)(b) 307009 Alberta Ltd. C83832 dated November 24, 1983.

6 784 RC83818 C4 3653 3(1)(b) Ouest Petrogaz Ltd. C83833 dated November 24, 1983.

6 785 RC83819 C4 3654 3(1)(b) T.J. Smith Ltd. C83834 dated November 24, 1983.

6 786 RC83820 C4 3655 3(1)(b) 298750 Alberta Ltd C83835 dated November 24, 1983.

6 787 RC83821 C4 3656 3(1)(b) Theodore J. Smith C83836 dated November 24, 1983.

6 788 RC83822 C4 3657 3(1)(b) Daly Resources Limited C83818 dated December 1, 1983.

6 789 RC83823 C4 3659 3(1)(b) A.H. Williamson & Delves Petroleum Services Ltd. C83837 dated December 1, 1983.

6 790 RC83824 C4 3660 3(1)(b) Fulcrum Exploration Ltd C83838 dated December 1, 1983.

6 791 RC83825 C4 932 3(1)(b) Premier Resources. Ltd C83839 dated December 1, 1983.

6 792 RC83826 C4 933 3(1)(b) Zoller & Danneberg Oil. Ltd C83840 dated December 1, 1983.

6 793 RC83827 C4 3661 3(1)(b) Richard W. Burnett C83841 dated December 1, 1983.

6 794 RC83828 C4 3662 3(1)(b) Malcolm Crawford C83842 dated December 1, 1983.

6 795 RC83829 C4 3663 3(1)(b) K.I. Danneberg C83843 dated December 1, 1983.

6 796 RC83830 C4 3664 3(1)(b) Willard J. Harnden C83844 dated December 1, 1983.

6 797 RC83831 C4 3665 3(1)(b) Donanne Investments Ltd C83845 dated December 1, 1983.

6 798 RC83832 C4 3666 3(1)(b) Donald R. Frey C83846 dated December 1, 1983.

6 799 RC83833 C4 3667 3(1)(b) CPALTA 80 Oil & Gas Ltd C83847 dated December 1, 1983.

6 800 RC83834 C4 3668 3(1)(b) CPBC 80 Oil & Gas Ltd C83848 dated December 1, 1983.

6 801 RC83835 C4 3669 3(1)(b) Prodeco Resources Ltd C83849 dated December 1, 1983.

6 802 RC83836 C4 3670 3(1)(b) Prodeco Exploration Ltd C83850 dated December 1, 1983.

6 803 RC83837 C4 1585 3(1)(b)-2 Carter Oil & Gas Limited C83851 dated December 1, 1983.

6 804 RC83838 C4 3671 3(1)(b) Jennifer Petroleums Ltd C83852 dated December 1, 1983.

6 805 RC83839 C4 581 3(1)(b) Canadian-American Resources Fund Limited Partnership 1970-2 C83853 dated December 1, 1983.

6 806 RC83840 C4 581 3(1)(b) Canadian-American Resources Fund Limited Partnership 1973-2 C83854 dated December 1, 1983.

6 807 RC83841 C4 3673 3(1)(b) 1249*0 Canada Inc. C83855 dated November 30, 1983.

6 808 RC83842 C4 3674 3(1)(b) Damson Acquision Sub Inc. C83856 dated December 1, 1983.

6 809 RC83843 C4 3675 3(1)(b) Damson Oil Corporation C83857 dated December 1, 1983.

6 810 RC83844 C4 3676 3(1)(b) Juniper Holding Partnership C83858 dated December 1, 1983.

6.811 RC83845/C4.3677.3(1)(b) Juniper Petroleum of Canada, Ltd. C83859 dated December 1, 1983.

6.812 RC83846/C4.3678.3(1)(b) Eric A.D. McCuaig C83860 dated December 1, 1983.

6.813 RC83847/C4.3679.3(1)(b) Backer Resources Ltd. C83861 dated December 8, 1983.

6.814 RC83848/C4.3680.3(1)(b) Intercept Resources Ltd. C83862 dated December 8, 1983.

6.815 RC83849/C4.3681.3(1)(b) Windermere Resources Ltd. C83863 dated December 8, 1983.

6.816 RC83850/C4.997.3(1)(b) Windermere Petroleum Ltd. C83864 dated December 8, 1983.

6.817 RC83851/C4.3682.3(1)(b) Wild Bull Petroleum Ltd. C83865 dated December 8, 1983.

6.818 RC83853/C4.3683.3(1)(b) Garry Ferguson Geological Consultants Ltd. C83866 dated December 8, 1983.

6.819 RC83856/C4.3684.3(1)(b) Royal Trust Company as Trustee for "Classified Energy Trust for Pension Funds" C83867 dated December 8, 1983.

6.820 RC83857/C4.3685.3(1)(b) Joss Energy Ltd. C83868 dated December 8, 1983.

6.821 RC83858/C4.737.3(1)(b) Dynex Petroleum Ltd. C83869 dated December 8, 1983.

6.822 RC83859/C4.3672.3(1)(b) Donald Breck Lamont C83870 dated December 15, 1983.

6.823 RC83860/C4.3686.3(1)(b) Ace Drilling Mud Ltd. C83871 dated December 15, 1983.

6.824 RC83861/C4.3687.3(1)(b) Chevron Canada Petroleum Limited C83872 dated December 15, 1983.

6.825 RC83862/C4.3688.3(1)(b) First Devonian Explorations Ltd. C83873 dated December 15, 1983.

6.826 RC83863/C4.3689.3(1)(b) William B. Carpenter C83874 dated December 15, 1983.

6.827 RC83864/C4.3690.3(1)(b) Marion Carpenter C83875 dated December 15, 1983.

6.828 RC83865/C4.3691.3(1)(b) Dash Explorations Ltd. C83876 dated December 15, 1983.

6.829 RC83866/C4.3692.3(1)(b) 219088 Oil & Gas Ltd. C83877 dated December 15, 1983.

6.830 RC83867/C4.3693.3(1)(b) Zebra Energy Co. Ltd. C83878 dated December 15, 1983.

6.831 RC83868/C4.3694.3(1)(b) Zebra Resources Ltd. C83879 dated December 15, 1983.

6.832 RC83869/C4.1022.3(1)(b) Irving Industries (Irving Wire Products Division) Ltd. C83880 dated December 15, 1983.

6.833 RC83870/C4.3695.3(1)(b) Hunt Oil Company C83881 dated December 15, 1983.

6.834 RC83871/C4.3696.3(1)(b) 308393 Alberta Ltd. C83882 dated December 15, 1983.

6.835 RC83872/C4.3697.3(1)(b) 308394 Alberta Ltd. C83883 dated December 15, 1983.

6.836 RC83873/C4.3698.3(1)(b) 308395 Alberta Ltd. C83884 dated December 15, 1983.

6.837 RC83874/C4.3699.3(1)(b) 308396 Alberta Ltd. C83885 dated December 15, 1983.

6.838 RC83875/C4.3700.3(1)(b) 308397 Alberta Ltd. C83886 dated December 15, 1983.

6.839 RC83876/C4.3701.3(1)(b) 308398 Alberta Ltd. C83887 dated December 15, 1983.

6.840 RC83877/C4.3702.3(1)(b) 308400 Alberta Ltd. C83888 dated December 15, 1983.

6.841 RC83878/C4.3703.3(1)(b) 308401 Alberta Ltd. C83889 dated December 15, 1983.

6.842 RC83879/C4.3704.3(1)(b) 308402 Alberta Ltd. C83890 dated December 15, 1983.

6.843 RC83880/C4.3705.3(1)(b) 308403 Alberta Ltd. C83891 dated December 15, 1983.

6.844 RC83881/C4.3706.3(1)(b) 276171 Alberta Ltd. C83892 dated December 15, 1983.

6.845 RC83882/C4.3707.3(1)(b) 270872 Alberta Ltd. C83893 dated December 15, 1983.

6.846 RC83883/C4.3708.3(1)(b) 275755 Alberta Ltd. C83894 dated December 15, 1983.

6.847 RC83884/C4.3709.3(1)(b) Talcorp Limited C83897 dated December 22, 1983.

6.848 RC83885/C4.3710.3(1)(b) McChip Resources Inc. C83898 dated December 22, 1983.

6.849 RC83886/C4.3711.3(1)(b) David E. Buck C83899 dated December 22, 1983.

6.850 RC83887/C4.3712.3(1)(b) Dr. Stanley E. Greben C83900 dated December 22, 1983.

6.851 RC83888/C4.3713.3(1)(b) Dr. Barnet Berris C83901 dated December 22, 1983.

6.852 RC83889/C4.3714.3(1)(b) Voyager Explorations Ltd. C83902 dated December 22, 1983.

6.853 RC83890/C4.3715.3(1)(b) Keith A. Christofferson C83903 dated December 22, 1983.

6.854 RC83891/C4.3716.3(1)(b) Robert Harold Hartley C83904 dated December 22, 1983.

6.855 RC83892/C4.3717.3(1)(b) Patrick Murray Palin C83905 dated December 22, 1983.

6.856 RC83893/C4.3718.3(1)(b) 303126 Alberta Inc. C83906 dated December 22, 1983.

6.857 RC83894/C4.3719.3(1)(b) 293064 Alberta Corporation C83907 dated December 22, 1983.

6.858 RC83895/C4.3720.3(1)(b) Ran Development (1977) Ltd. C83908 dated December 22, 1983.

6.859 RC83896/C4.3721.3(1)(b) Cheryl Chouinard C83909 dated December 22, 1983.

6.860 RC83897/C4.3722.3(1)(b) Gordon Wallace Walker C83910 dated December 22, 1983.

6.861 RC83898/C4.3723.3(1)(b) Dr. Nikolaus Hensel C83911 dated December 22, 1983.

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6.862 RC83899 C4.3724.3(1)(b) Dr. H.C. Walther Casper C83912 dated December 22, 1983.

6.863 RC83900 C4.3725.3(1)(b) Horst A. Weyrauch C83913 dated December 22, 1983.

6.864 RC83901 C4.3726.3(1)(b) Dr. Thomas Hoffman C83914 dated December 22, 1983.

6.865 RC83902 C4.3727.3(1)(b) Klaus-Dieter Haber C83915 dated December 22, 1983.

6.866 RC83903 C4.3728.3(1)(b) Executive Flight Centre Ltd. C83916 dated December 22, 1983.

6.867 RC83904 C4.791.3(1)(b) Owasso Petroleum Limited C83917 dated December 22, 1983.

6.868 RC83905 C4.3729.3(1)(b) Boundary Resources Ltd. C83918 dated December 22, 1983.

6.869 RC83906 C4.3730.3(1)(b) Imperial Metals Corporation C83919 dated December 22, 1983.

6.870 RC83907 C4.3731.3(1)(b) Janwil Investments Ltd. C83920 dated December 22, 1983.

6.871 RC83908 C4.3732.3(1)(b) William D. Grace C83921 dated December 22, 1983.

6.872 RC83909 C4.3733.3(1)(b) Geomex Minerals Limited Partnership C83922 dated December 22, 1983.

6.873 RC83910 C4.3734.3(1)(b) Geomex Minerals Limited Partnership No. 3 C83923 dated December 22, 1983.

6.874 RC83911 C4.3735.3(1)(b) Geomex Minerals Limited Partnership No. 4 C83924 dated December 22, 1983.

6.875 RC83912 C4.3736.3(1)(b) Geomex Resources Limited Partnership C83925 dated December 22, 1983.

6.876 RC83913 C4.3737.3(1)(b) Forest Energy Inc. C83926 dated December 22, 1983.

6.877 RC83914 C4.3738.3(1)(b) Forest Energy Canada Ltd. C83927 dated December 22, 1983.

6.878 RC83915 C4.3739.3(1)(b) B. & L. Forest Products Ltd. C83928 dated December 22, 1983.

6.879 RC83916 C4.3740.3(1)(b) Shan Drilling (1982) Ltd. C83929 dated December 22, 1983.

6.880 RC83917 C4.3741.3(1)(b) Callera Energy Ltd. C83930 dated December 22, 1983.

6.881 RC83918 C4.3742.3(1)(b) Calvin Geoffrey Gabel C83931 dated December 22, 1983.

6.882 RC83919 C4.3743.3(1)(b) Calmark Resources Ltd. C83932 dated December 22, 1983.

6.883 RC83920 C4.3744.3(1)(b) A. Fish Syndicate C83933 dated December 22, 1983.

6.884 RC83921 C4.3745.3(1)(b) Roy E. Shannon C83934 dated December 22, 1983.

6.885 RC83922 C4.1897.3(1)(b) Westpath Enterprises Ltd. C83935 dated December 22, 1983.

6.886 RC83923 C4.3746.3(1)(b) 306572 Alberta Inc. C83936 dated December 22, 1983.

6.887 RC83924 C4.3747.3(1)(b) 307167 Alberta Inc. C83937 dated December 22, 1983.

6.888 RC83925 C4.3748.3(1)(b) Trans-Canada Beauty Supplies Ltd. C83938 dated December 22, 1983.

6.889 RC83926 C4.1893.3(1)(b) Century Coals Limited C83939 dated December 22, 1983.

6.890 RC83927 C4.3749.3(1)(b) 306968 Alberta Inc. C83940 dated December 22, 1983.

6.891 RC83928 C4.2040.3(1)(b) Pincher Creek Ranches Co. Ltd. C83941 dated December 22, 1983.

6.892 RC83929 C4.3750.3(1)(b) Noramex Investments (1983) Ltd. C83942 dated December 30, 1983.

6.893 RC83930 C4.3751.3(1)(b) Noramex Resources Ltd. C83943 dated December 30, 1983.

SECTION 6B

Applications for declarations that certain provisions of the Gas Utilities Act and the Public Utilities Board Act do not apply in respect of the applicant.

ITEM NUMBER

(REGISTRATION NUMBER/FILE NUMBER/APPLICANT/REFERENCE)

There were no applications in this category before the Board in 1983.

SECTION 6C

Applications for a declaration that, for the purposes of a certain transaction, the provisions of Section 91(1)(h) of the Public Utilities Board Act and Section 25(1)(h) of the Gas Utilities Act do not apply to any person owning the property, franchises, privileges or rights, the sale or disposition of which is the subject of the transaction. These applications were approved unless otherwise noted.

Data reported in order of registration number.

ITEM NUMBER

(REGISTRATION NUMBER/FILE NUMBER/APPLICANT/REFERENCE)

6.894 RC82887 C4.2962.3(1)(c)-1 290740 Alberta Ltd. C83221 dated January 20, 1983.

6.895 RC82888 C4.2962.3(1)(b)-2 290740 Alberta Ltd. C83222 dated January 20, 1983.

6.896 RE83001 E4.3075.3(1)(c) Europa Petroleum Ltd. C83231 dated January 20, 1983.

6.897 RE83002 E4.3076.3(1)(c) Europa Petroleum Ltd. C83230 dated January 20, 1983.

6.898 RE83003 E4.3077.3(1)(c) Europa Petroleum Ltd. C83229 dated January 20, 1983.

6.899 RE83004 E4.3078.3(1)(c) Europa Petroleum Ltd. C83232 dated January 20, 1983.

6.900 RE83005 E4.3079.3(1)(c) Europa Resources Ltd. C83224 dated January 20, 1983.

6.901 RE83006 E4.3080.3(1)(c) 111191 Resources Ltd. C83228 dated January 20, 1983.

6.902 RE83007 E4.3081.3(1)(c) Warwick Petroleum Ltd. C83225 dated January 20, 1983.

6.903 RE83008 E4.3082.3(1)(c) 279226 Alberta Ltd. C83226 dated January 20, 1983.

6.904 RE83009 E4.3083.3(1)(c) Aurora 77 Resources Ltd. C83227 dated January 20, 1983.

6.905 RE83010 E4.3084.3(1)(c) Ravenna Resources Ltd. C83223 dated January 20, 1983.

6.906 RE83019 E4.3181.3(1)(c) 282313 Alberta Ltd. C83245 dated January 27, 1983.

6.907 RE83020 E4.3182.3(1)(c) Renaissance Energy Ltd. C83241 dated January 27, 1983.

6.908 RE83021 E4.3183.3(1)(c) Pillar Petroleums Ltd. C83242 dated January 27, 1983.

6.909 RE83022 E4.3184.3(1)(c) 282313 Alberta Ltd. C83243 dated January 27, 1983.

6.910 RE83023 E4.3185.3(1)(c) Renaissance Energy Ltd. C83244 dated January 27, 1983.

6.911 RE83023 C4.3185.3(1)(c) Renaissance Energy Ltd. Amending Order C83641 dated August 18, 1983.

6.912 RE83104 E4.3658.3(1)(c) Peat Marwick Limited as Receiver and Manager of Ram Steel Corporation Ltd. E83164 dated December 1, 1983.

6.913 RC83360 C4.3289.3(1)(c) Canusa Energy Ltd. C83382 dated April 7, 1983.

6.914 RC83403 C4.3304.3(1)(c) H. Ronald Shier C83430 dated May 12, 1983.

6.915 RC83414 C4.3317.3(1)(c) 291246 Alberta Ltd. on behalf of the Limited Partners of the Calgary Resources Annuities Kildonan 1977 Funds C83431 dated May 12, 1983.

6.916 RC83415 C4.3318.3(1)(c) 291246 Alberta Ltd. on behalf of the Shareholders of Strathfield Resources Ltd. C83432 dated May 12, 1983.

6.917 RC83416 C4.3314.3(1)(c) 29146 Alberta Ltd. on behalf of the Limited Partners of Strathfield 1981 Partnership C83433 dated May 12, 1983.

6.918 RC83446 C4.3354.3(1)(c) Chess Resources Ltd. C83489 dated June 2, 1983.

6.919 RC83477 C4.3364.3(1)(c) Trilogy Resources Corporation on behalf of the Exchange Persons C83507 dated June 9, 1983.

6.920 RC83478 C4.778.3(1)(c) North Canadian Oils Limited Withdrawn June 14, 1983.

6.921 RC83507 C4.3385.3(1)(c) 542659 Ontario Inc. on behalf of the Joint Venturers in the Camel Resources Joint Venture, 1979 C83525 dated June 23, 1983.

6.922 RC83508 C4.3386.3(1)(c) 542660 Ontario Inc. on behalf of the Joint Venturers in the Camel Resources Joint Venture, 1979 C83526 dated June 23, 1983.

6.923 RC83509 C4.3387.3(1)(c) 546395 Ontario Limited on behalf of the Joint Venturers in the Camel Resources Joint Venture, 1979 C83527 dated June 23, 1983.

6.924 RC83510 C4.3388.3(1)(c) Churchill Oil & Gas Developments Ltd. on behalf of the Joint Venturers in the Camel Resources Joint Venture, 1979 C83528 dated June 23, 1983.

6.925 RC83511 C4.3389.3(1)(c) Churchill Oil & Gas Developments Ltd. on behalf of the Joint Venturers in the Camel Resources Joint Venture, 1979 C83529 dated June 23, 1983.

6.926 RC83513 C4.3391.3(1)(c) Sceptre Resources Limited on behalf of the Limited Partners of the Sceptre 80-81 Exploration Program C83567 dated June 30, 1983.

6.927 RC83590 C4.889.3(1)(c) NOVA, AN ALBERTA CORPORATION on behalf of TransCanada PipeLines Limited C83610 dated August 4, 1983.

6.928 RC83594 C4.3459.3(1)(c) Killucan Resources Ltd. and Shelter Hydrocarbons Limited on behalf of the Shareholders of the Applicants C83611 dated August 4, 1983.

6.929 RC83622 C4.3481.3(1)(c) Renaissance 1980 (New) Limited Partnership on behalf of the Limited Partners of the Renaissance 1980 (New) Limited Partnership C83649 dated August 25, 1983.

6.930 RC83628 C4.3486.3(1)(c) Lockfayne Resources Ltd. on behalf of the Joint Venturers C83647 dated August 22, 1983.

6.931 RC83654 C4.3510.3(1)(c) Wainoco Oil & Gas Limited on behalf of the Limited Partners of Wainoco 78 Canada C83673 dated September 1, 1983.

6.932 RC83655 C4.3511.3(1)(c) Scarboro Resources Ltd. on behalf of the Limited Partners of the Scarboro Resources 80 Landfund C83674 dated September 1, 1983.

6.933 RC83656 C4.3512.3(1)(c) Scarboro Resources Ltd. on behalf of the Limited Partners of the Scarboro Resources 81 Landfund C83675 dated September 1, 1983.

6.934 RC83706 C4.2412.3(1)(c) CNG Fuel Systems Ltd. C83723 dated September 29, 1983.

6.935 RC83741 C4.3587.3(1)(c) Java Resources Ltd. on behalf of the Limited Partners of the Java-Clearview 81-82 Program C83756 dated October 20, 1983.

6.936 RC83742 C4.3588.3(1)(c) Java Resources Ltd. on behalf of the Limited Partners of the Java Resources 81-82 Program C83757 dated October 20, 1983.

6.937 RC83743 C4.3589.3(1)(c) Java Resources Ltd. on behalf of the Limited Partners of the Jrp E&D Program C83758 dated October 20, 1983.

6.938 RC83744 C4.3590.3(1)(c) Java Resources Ltd. on behalf of the Shareholders of Java Resources Ltd. C83759 dated October 20, 1983.

6.939 RC83745 C4.3591.3(1)(c) Carlyle Eagle Petroleum Ltd. on behalf of the Shareholders of a Company to be formed by the Amalgamation of West Jay Petroleums Ltd. and Carlyle Eagle Petroleum (British Columbia) Ltd. C83760 dated October 20, 1983.

6.940 RC83746 C4.3592.3(1)(c) Java Resources Ltd. on behalf of the Dissenting Limited Partners of the Java Resources 81-82 Program C83761 dated October 20, 1983.

6.941 RC83747 C4.3593.3(1)(c) Java Resources Ltd. on behalf of the Dissenting Limited Partners of the Jrp E&D Program C83762 dated October 20, 1983.

6.942 RC83748 C4.3594.3(1)(c) Jaro Resources Inc. on behalf of the Shareholders of Jaro Resources Inc. C83763 dated October 20, 1983.

6.943 RC83753 C4.3597.3(1)(c) Garvey Exploration Ltd. on behalf of the Joint Venturers as listed in Exhibit "B" attached to the Application C83768 dated October 20, 1983.

SECTION 6D

Applications for approval to issue shares, stocks, or bonds payable in more than one year from the date of issue.

There were no applications in this category before the Board in 1983.

SECTION 6E

Applications for approval to sell, lease, mortgage, merge or consolidate property, franchises, privileges or rights. These applications were approved unless otherwise noted.

Data reported in order of registration number.

ITEM NUMBER **(REGISTRATION NUMBER/FILE NUMBER/ APPLICANT/REFERENCE)**

6.944 RE82145 E4.848.24(1)(g) Saratoga Processing Company Limited E83021 dated January 28, 1983.

SECTION 6F

Other Matters.

Data reported in order of registration number.

ITEM NUMBER

APPLICATION PARTICULARS
(a) REGISTRATION NUMBER/FILE NUMBER/ REGULATED ENTITY
(b) SUBJECT MATTER
(c) DISPOSITION/REFERENCE

6.945 (a) RE81116 E4.848.6-3 Saratoga Processing Company Limited

(b) For an Order fixing the rates, tolls and charges for the processing of gas in the Coleman Gas Plant, near Coleman, Alberta

(c) In process at year-end.

6.946 (a) RE82110 RE83069 E4.917.6-3 E4.13.3(1)(b) Western Decalta Petroleum (1977) Limited and Madison Natural Gas Company Limited

(b) For an Order of the Board fixing the rates, tolls and charges for the processing of gas in the Madison Gas Plant and an Application dated August 19, 1983 for an Order declaring that the Applicant is not, for the purposes of the Public Utilities Board Act, an owner of a public utility, and for the purposes of the Gas Utilities Act, an owner of a gas utility.

(c) Order E83133 dated October 12, 1983 as amended by Order E83141 dated October 24, 1983 found that:

(1) The processing charges made by Madison for processing gas at its Madison Gas Plant in Turner Valley from August 1, 1982 to October 12, 1983 have been in accordance with Interim Order E82210 and fixed and approved the said processing charges on a final basis for the period August 1, 1982 to October 12, 1983 and

(2) Pursuant to Section 71(1)(b) of the Public Utilities Board Act and to Section 3(1)(b) of the Gas Utilities Act that, effective as of the date thereof, Madison is not, for the purposes of the Public Utilities Board Act, an owner of a public utility and is not, for the purposes of the Gas Utilities Act, an owner of a public utility.

6.947 (a) RE83077 E4.303.2 Norcen Energy Resources Limited

(b) Harman F. Haggith, Stewart Shackleton, Tony Sharek, Margaret Pierce, Grace Slater and Art Whitson (the Applicants) requested an Order directing Norcen Energy Resources Limited (Norcen) to continue to supply natural gas to the Applicants

(c) Approved E83127 dated September 30, 1983 directed Norcen to assist and pay all the costs incurred in converting from natural gas to propane in order to insure a safe and adequate and continuous supply of heat to each of the existing residences of the Applicants until alternative heating arrangements could be made by the Applicants or until the Board ordered otherwise, whichever is sooner. Each of the Applicants should pay for his respective cost of propane.

6.948 (a) RE83092 E4.303.2 Norcen Energy Resources Limited

(b) Avrum Wright requested an Order directing Norcen Energy Resources Limited to pay certain costs involved with the conversion to propane in excess of those specified in Board Order E83127

(c) Complainant advised by letter dated November 9, 1983 that Board was not prepared to so order, and that the costs in question were the responsibility of complainant.

SECTION 7: MUNICIPALITIES

SECTION 7A

Applications under the Municipal Government Act, by municipalities for approval to enter into supply and special franchise agreements or renewals or alterations thereof with owners of utilities. Where agreements incorporate provisions whereby the municipality agrees to accept a percentage of the gross revenue of the franchise holder in lieu of taxing the special franchise and property of the holder used in the exercise of the franchise pursuant to the Municipal Taxation Act, the amount of such percentage is reflected.

Data reported in groups arranged alphabetically according to the name of the regulated utility to which the application refers, and within each group are arranged in order of registration number.

ITEM NUMBER

APPLICATION PARTICULARS
(a) REGISTRATION NUMBER/FILE NUMBER/ APPLICANT
(b) SUBJECT MATTER
(c) DISPOSITION/REFERENCE

7.01 (a) RC82704/E6.216.4/Village of Foremost

(b) For approval to renew a natural gas supply contract and to confer a special gas franchise for a period not in excess of 10 years, and to renew a revenue tax agreement/ Canadian Western Natural Gas Company Limited/5%

(c) Approved/C83264 dated February 14, 1983.

7.02 (a) RC82798/E6.39.4/Town of Cochrane

(b) For approval to renew a natural gas supply contract and to confer a special gas franchise for a period not in excess of 10 years, and to renew a revenue tax agreement Canadian Western Natural Gas Company Limited 5%

(c) Approved/C83251 dated February 14, 1983.

7.03 (a) RE83052/E6.79.4/Town of Morinville

(b) For approval to renew a natural gas supply contract and to confer a special gas franchise for a period not in excess of 10 years and to renew a revenue tax agreement ICG Utilities (Plains-Western) Ltd. 5.1%

(c) Approved/E83144 dated November 24, 1983.

7.04 (a) RE83061/E6.105.4/Town of St. Paul

(b) For approval to renew a natural gas supply contract and to confer a special gas franchise for a period not in excess of 10 years and to renew a revenue tax agreement ICG Utilities (Plains-Western) Ltd. 3.1%

(c) In process at year-end.

7.05 (a) RE83066/E6.122.4/Town of Westlock

(b) For approval to renew a natural gas supply contract and to confer a special gas franchise for a period not in excess of 10 years ICG (Plains-Western) Ltd.

(c) Approved/E83149 dated November 24, 1983.

7.06 (a) RE82111/E6.127.4/Town of Gibbons

(b) For approval to renew a natural gas supply contract and to confer a special gas franchise for a period not in excess of 10 years, and to renew a revenue tax agreement Northwestern Utilities Limited 5.25%

(c) Approved/E83016 dated February 3, 1983.

7.07 (a) RE83039/E6.242.4/Village of Irma

(b) For approval to renew a natural gas supply contract and to confer a special gas franchise for a period not in excess of 10 years, and to renew a revenue tax agreement Northwestern Utilities Limited 5.26%

(c) Approved/E83072 dated July 14, 1983.

7.08 (a) RE83043/E6.251.4/Village of Legal

(b) For approval to renew a natural gas supply contract and to confer a special gas franchise for a period not in excess of 10 years, and to renew a revenue tax agreement Northwestern Utilities Limited 5.26%

(c) Approved/E83075 dated July 14, 1983.

7.09 (a) RE82129/E6.249.4/Summer Village of Lakeview

(b) For approval to enter into a contract granting a privilege to Northwestern Utilities Limited to supply gas service

(c) Approved/E83058 dated March 31, 1983.

7.10 (a) RE83011/E6.14.4/City of St. Albert

(b) For approval to renew a natural gas supply contract and to confer a special gas franchise for a period not in excess of 10 years, and to renew a revenue tax agreement Northwestern Utilities Limited 5.26%

(c) Approved/E83059 dated March 17, 1983.

7.11 (a) RE83058/E6.205.4/Village of Donnelly

(b) For approval to renew a natural gas supply contract and to confer a special gas franchise for a period not in excess of 10 years and to renew a revenue tax agreement Northwestern Utilities Limited 5.25%

(c) Approved/E83136 dated October 20, 1983.

7.12 (a) RE83060 E6.285.4 Village of Rycroft

(b) For approval to renew a natural gas supply contract and to confer a special gas franchise for a period not in excess of 10 years and to renew a revenue tax agreement Northwestern Utilities Limited 5.25%

(c) Approved E83135 dated October 20, 1983.

7.13 (a) RE83073 E6.57.4 Town of Grand Centre

(b) For approval to renew a natural gas supply contract and to confer a special gas franchise for a period not in excess of 10 years and to renew a revenue tax agreement Northwestern Utilities Limited 3%

(c) Approved E83154 dated November 10, 1983.

7.14 (a) RE83074 E6.112.4 Town of Tofield

(b) For approval to renew a natural gas supply contract and to confer a special gas franchise for a period not in excess of 10 years and to renew a revenue tax agreement Northwestern Utilities Limited 5.25%

(c) Approved E83134 dated October 20, 1983.

7.15 (a) RE83094 E6.119.4 Town of Viking

(b) For approval to renew a gas franchise agreement Northwestern Utilities Limited 5.25%

(c) In process at year-end.

7.16 (a) RE83103 E6.8.4 City of Grande Prairie

(b) For approval to renew a gas franchise agreement Northwestern Utilities Limited 8.9%

(c) In process at year-end.

7.17 (a) RE83105 E6.286.4 Village of Ryley

(b) For approval to renew a gas franchise agreement Northwestern Utilities Limited 5.25%

(c) In process at year-end.

7.18 (a) RE83106 E6.237.4 Village of Holden

(b) For approval to renew a gas franchise agreement Northwestern Utilities Limited 5.25%

(c) In process at year-end.

7.19 (a) RE83115 E6.77.4 Town of McLennan

(b) For approval to renew a gas franchise agreement Northwestern Utilities Limited 5.25%

(c) In process at year-end.

7.20 (a) RE83125 E6.165.4 Village of Berwyn

(b) For approval to renew a gas franchise agreement Northwestern Utilities Limited 5.26%

(c) In process at year-end.

7.21 (a) RE83072 E6.458.4 Municipal District of Pincher Creek No. 9

(b) For approval to enter into a natural gas supply contract and to confer a special gas franchise for a period not in excess of 20 years Summerview Gas Co-op Ltd.

(c) Approved E83157 dated December 1, 1983.

7.22 (a) RC82562 E6.260.3 Village of Milo

(b) For approval to renew an electric power supply contract, and to confer a special franchise for a period not in excess of 10 years TransAlta Utilities Corporation

(c) Approved/C83262 dated February 15, 1983.

7.23 (a) RC82799 E6.59.3/Town of Granum

(b) For approval to renew an electric power supply contract, and to confer a special franchise for a period not in excess of 10 years TransAlta Utilities Corporation

(c) Approved/C83261 dated February 15, 1983.

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7.24 (a) RE83037/E6.9.3/City of Lethbridge
(b) For approval of an amendment to a supply agreement TransAlta Utilities Corporation
(c) In process at year-end.

7.25 (a) RC83221/E6.123.3/Town of Whitecourt
(b) For approval to renew an electric power supply contract, and to confer a special franchise for a period not in excess of 10 years TransAlta Utilities Corporation
(c) Approved/C83390 dated April 14, 1983.

7.26 (a) RC83292/E6.32.3/Town of Calmar
(b) For approval to renew an electric power supply contract, and to confer a special franchise for a period not in excess of 10 years TransAlta Utilities Corporation
(c) Approved/C83438 dated May 19, 1983.

7.27 (a) RC83384/E6.13.3/City of Wetaskiwin
(b) For approval to renew an electric power supply contract, and to confer a special franchise for a period not in excess of 10 years TransAlta Utilities Corporation
(c) Approved/C83568 dated June 30, 1983.

7.28 (a) RC83672/E6.282.3/Village of Rosemary
(b) For approval to renew an electric power supply contract and to confer a special franchise for a period not in excess of 10 years TransAlta Utilities Corporation
(c) Approved/C83785 dated November 3, 1983.

7.29 (a) RC83719/E6.289.3/Village of Seba Beach
(b) For approval to renew an electric power supply contract and to confer a special franchise for a period not in excess of 10 years TransAlta Utilities Corporation
(c) In process at year-end.

SECTION 7B

Applications under the Municipal Government Act, by municipalities for approval to enter into contracts or renewals thereof, providing for the supply of light, power, natural gas, artificial gas or water to the municipality for the use of the municipal public utility.

APPLICATION PARTICULARS
(a) REGISTRATION NUMBER/FILE NUMBER/ APPLICANT
(b) SUBJECT MATTER
(c) DISPOSITION/REFERENCE

ITEM NUMBER

7.30 (a) RE82128/E6.107.4/Town of Sundre Gas System
(b) For approval to renew and alter a gas supply contract with Alberta and Southern Gas Co. Ltd.
(c) Approved/E83008 dated January 13, 1983.

7.31 (a) RE83055/E6.75.4/Town of Manning Gas System
(b) For approval to renew a natural gas supply contract with North Peace Gas Co-operative Ltd.
(c) Approved/E83148 dated November 3, 1983.

7.32 (a) RE83085/E6.36.4/Town of Castor Gas System
(b) For approval to enter into a natural gas supply contract with Sulpetro Limited
(c) Approved/E83159 dated December 1, 1983.

7.33 (a) RE83084/E6.7.3/City of Edmonton
(b) For approval to enter into an electric power supply contract with TransAlta Utilities Corporation
(c) Approved/E83161 dated December 1, 1983.

7.34 (a) RE83062/E6.15.7/City of Fort McMurray
(b) For approval to alter a transportation supply and franchise contract
(c) Approved/E83122 dated September 1, 1983.

7.35 (a) RE83096/E6.15.7/City of Fort McMurray
(b) For approval to alter a transportation supply and special franchise contract
(c) In process at year-end.

SECTION 7C

Applications under the Municipal Taxation Act, by municipalities for approval to enter into agreements with the holder of special franchises, whereby the municipality accepts payment of an amount equal to a fixed percentage of the gross revenue of the special franchise from the holder in lieu of taxing the special franchise and the property belonging to and used by the special franchise holder in the exercise of the franchise. The percentage of gross revenue payables is reflected.

All applications in this category that were before the Board in 1983 were incorporated in the supply and special franchise agreements and are reported in Section 7A.

SECTION 7D

Applications under the Improvement Districts Act by the Minister of Municipal Affairs for approval to enter into contracts with utilities undertaking to provide street lighting in a hamlet situated in an improvement district, or with utilities to supply light, power, gas, natural gas, water or a sewerage system to persons resident in the improvement district or in any specified part or parts thereof.

APPLICATION PARTICULARS
(a) REGISTRATION NUMBER/FILE NUMBER/ APPLICANT
(b) SUBJECT MATTER
(c) DISPOSITION/REFERENCE

ITEM NUMBER

7.36 (a) RE83012/E6.389.3/Minister of Municipal Affairs
(b) For approval to renew a contract with Alberta Power Limited with respect to street lighting in the Hamlet of Benton for a period not in excess of 5 years
(c) Approved/E83013 dated February 17, 1983.

7.37 (a) RE83013/E6.450.3/Minister of Municipal Affairs
(b) For approval to renew a contract with Alberta Power Limited with respect to street lighting in the Hamlet of Compeer for a period not in excess of 5 years
(c) Approved/E83014 dated February 17, 1983.

7.38 (a) RE83014/E6.628.3/Minister of Municipal Affairs
(b) For approval to renew a contract with Alberta Power Limited with respect to street lighting in the Hamlet of Loyalist for a period not in excess of 5 years
(c) Approved/E83012 dated February 17, 1983.

7.39 (a) RE83015/E6.556.3/Minister of Municipal Affairs
(b) For approval to renew a contract with Alberta Power

Limited with respect to street lighting in the Hamlet of Hemaruka for a period not in excess of 5 years

(c) Approved/E83011 dated February 17, 1983.

7.40 (a) RE82138/E6.97.4/E6.1139.4/Minister of Municipal Affairs

(b) For approval to renew a natural gas franchise agreement with the Town of Slave Lake Gas Utility with respect to natural gas revenue to a portion of Improvement District No. 17.

(c) Withdrawn/February 28, 1983.

7.41 (a) RE83080/E6.506-6.4/Minister of Municipal Affairs

(b) For approval to renew a natural gas supply contract with ICG Utilities (Plains-Western) Ltd. to serve the Hamlet of Rosedale.

(c) Withdrawn/October 26, 1983.

SECTION 7E

Applications under the Municipal Government Act, by customers of municipally-owned utilities appealing rates, tolls or charges of a municipally-owned utility.

APPLICATION PARTICULARS
(a) REGISTRATION NUMBER/FILE NUMBER/ MUNICIPALITY
(b) SUBJECT MATTER
c) DISPOSITION/REFERENCE

ITEM NUMBER

7.42 (a) RE83079/E6.4.2 T.D. 1/City of Calgary Electric System

(b) Application by Mr. A. J. Katona pursuant to Section 291 of the Municipal Government Act concerning an alleged improperly imposed charge

(c) In process at year-end.

7.43 (a) RE83100/E6.4.2/City of Calgary Electric System

(b) Application by Mr. Arthur Hooghe pursuant to Section 291 of the Municipal Government Act appealing a charge improperly imposed

(c) In process at year-end.

7.44 (a) RE83076/E6.420.2/County of Smoky Lake Gas System

(b) Application by Don Stefaniuk pursuant to Section 291 of the Municipal Government Act concerning alleged discriminatory charges

(c) In process at year-end.

7.45 (a) RE83097/E6.420.2 T.D. 1/County of Smoky Lake Gas System

(b) Application by Mrs. O. Schenk pursuant to Section 291 of the Municipal Government Act concerning alleged discriminatory charges

(c) In process at year-end.

7.46 (a) RE83098/E6.420.2 T.D. 4/County of Smoky Lake Gas System

(b) Application by Judith A. Heinrichs pursuant to Section 291 of the Municipal Government Act concerning alleged discriminatory charges

(c) In process at year-end.

7.47 (a) RE83126/E6.420.2 T.D. 5/County of Smoky Lake Gas System

(b) Application by Morris and Joan Sniher pursuant to Section 291 of the Municipal Government Act concerning alleged discriminatory charges

(c) In process at year-end.

7.48 (a) RE83018/E6.423.2/County of Thorhild No. 7 Gas System

(b) Complaint by Mr. Steve Stefaniuk dated January 12, 1983 pursuant to Section 291 of the Municipal Government Act concerning alleged discriminatory charges

(c) Hearing adjourned at the request of the applicant and matter resolved to the satisfaction of the applicant as confirmed in his letter dated September 27, 1983 and Agreement between the County of Thorhild No. 7 and Steve Stefaniuk signed on September 9, 1983.

SECTION 7F

Other applications

APPLICATION PARTICULARS
(a) REGISTRATION NUMBER/FILE NUMBER/ MUNICIPALITY
(b) SUBJECT MATTER
(c) DISPOSITION/REFERENCE

ITEM NUMBER

7.49 (a) RE83099/E6.420.2/County of Smoky Lake Gas System

(b) Application by J. Derewianka pursuant to Section 37(b) of the Rural Gas Act

(c) Applicant advised by letter dated November 29, 1983 that Board lacked jurisdiction to proceed with complaint.

7.50 (a) RC83243/E6.92.4/E4.8.24(1)(g)/Town of Redcliff (the Town)

(b) For an Order of the Board consenting to the Town purchasing certain assets (the Certain Assets) of Canadian Western Power & Fuel Company Limited (CWP&F) and for approval of the Board for the Town entering into a Gas Exchange Agreement with Redgas Ltd.

(c) (1) **General**

E83119 dated September 23, 1983 granted consent to the Town to purchase the Certain Assets of CWP&F and approved the Gas Exchange Agreement with Redgas Ltd. for supply of additional quantities of natural gas for the use of the Town for the security and protection of service to its customers. Other significant matters in E83119 are reflected hereinafter.

(2) **Background**

(A) Local Authorities Board Certificate No. 8589, dated August 25, 1983, authorized the issuance of a $2,000,000 debenture (in accordance with By-law No. 792 of the Town) to purchase the Certain Assets of CWP&F and construction of certain improvements thereon.

(B) The effective date of "Agreement of Purchase and Sale of the Assets of the Canadian Western Power and Fuel Company Limited" (the Agreement) was January 1, 1983. CWP&F was to continue to operate and conduct the business until Closing Date (seven days after Board consent was granted).

(3) **Issues and Board Conclusions**

(A) **Financing**

The Town made the necessary arrangements to borrow $2,000,000 from the Alberta Municipal Financing Corporation ($1,600,000 to finance the acquisition of the Certain Assets and the balance to cover capital expenditures necessary

for improvements to the gas utility). The Board was satisfied that the Town was able to finance the purchase of the Certain Assets.

(B) **Effect of the Purchase on Customers**

The intervenors generally agreed that the proposed increase of 27 cents Mcf on each rate resulting from the Town purchasing the CWP&F system was reasonable, considering the relatively low rates customers had hitherto been paying. The Town noted that the revenues from the proposed rate would provide for the cost of operating the utility system as well as service the debenture issued to finance that system.

As to possible future capital expenditures for a dehydration and a compression unit, the Town proposed to use border flowback funds when available, and when necessary, interim short-term borrowing.

The Board considered as "substantial" the proposed increase in rates in relation to the existing rates. The Board stated that it was not confident that the proposed rate increase would generate sufficient revenues to recover the utility's operating costs and debt service charges. Further, the across-the-board increase to all classes of customers may not be just and reasonable.

The Board noted that the Town and customers of the gas utility were aware that further increases may be necessary.

However, having made known its reservations, the Board would not withhold its consent to the purchase by the Town.

(C) **Town's Ability to Operate the Gas Utility**

The Town noted that it was to retain the services of a consultant who was familiar with the Town's plans for the operations of the gas utility and was qualified to supervise its operations.

The Board considered that the Town had made adequate provision for the continued operation of the gas utility and that the orderly transfer of the operation had been provided for in the Agreement.

(D) **Customers Outside the Town's Limits**

Bowell Gas Co-op granted consent to the Town to provide service to some 12 customers who had been receiving service from CWP&F and who were within the Co-op's natural gas distribution area.

(E) **Purchase Price of the Certain Assets**

The Board considered the price proposed to be paid by the Town for the Petroleum and Natural Gas Rights and Reserves ($900,000) to be appropriate, based on the Reserves Evaluation Study undertaken by Coles, Nikiforuk, Pennell Associates, Ltd. (effective date – January 1, 1983).

The Town indicated that an additional 12 wells could be drilled on the lands contemplated in the Agreement.

Respecting the $30,000 proposed payment of "franchise" by the Town, the Board considered it entirely inappropriate to pay any sum for the franchise for the following reasons:

(a) When the Town initially conferred the franchise on the original franchisee, it did not "sell" the franchise for compensation.

(b) Franchise term had expired, and therefore had no value.

(c) Town need not confer a franchise on itself.

The Board urged the Town to reconsider its position in respect to payment for the franchise, a nonexisting asset which had no value and which the Town did not require.

The Board accepted that the remainder of the Certain Assets (Drilling Deposits, Other Assets and Land) were priced in relation to their depreciated replacement cost estimates.

(F) **Excess Accumulated Depreciation**

Decision E79114, dated October 5, 1979, determined that CWP&F had collected excess depreciation from its customers and CWP&F was directed to credit its customers with the excess amount by amortizing the excess amount over ten years.

The Agreement provided that the Town would continue to refund the unamortized balance of $120,000 as at January 1, 1983, pursuant to E79114.

The Board considered assumption of this liability to be inappropriate since the Town was, in effect, assuming a debt owed to itself, the assumption being that the Town and the customers are one and the same.

The Board recommended that the Town reconsider its position in respect to the excess accumulated depreciation.

(G) **Gas Exchange Agreement**

The Town submitted an agreement for the exchange of gas with Redgas Ltd., for the security and protection of service to customers of the gas utility.

The Board considered that the Town required Board approval, pursuant to Section 282(2)(g) of the Municipal Government Act, to enter into such a contract. The Board considered that the Gas Exchange Agreement was reasonable and prudent under the circumstances, and approval was granted in this Decision.

SECTION 8: COMPLAINTS UNDER THE NOVA, AN ALBERTA CORPORATION ACT

There were no applications in this category before the Board in 1983.

SECTION 9: APPEALS UNDER THE NATURAL GAS PRICING AGREEMENT ACT

Data reported in order of registration number.

ITEM NUMBER	APPLICATION PARTICULARS
	(a) REGISTRATION NUMBER/FILE NUMBER/ REGULATED ENTITY
	(b) SUBJECT MATTER
	(c) DISPOSITION/REFERENCE
9.01	(a) RC78042/RC78107/RE80195/E4.707.88-1, 2/Husky Oil Operations Ltd.

(b) Finalization of Interim Order E79083.

(c) Interim Order E79083 dated June 28, 1979 directed that "the determinations or estimations of an Alberta cost of service with respect to the Savanna Creek gas made by the APMC shall include only that portion of the total processing costs and charges of Saratoga determined in the ratio that the volume of the Savanna Creek acid gas bears to the total volume of acid gas processed in the Saratoga gas plant, said volumes to be estimated monthly and adjusted annually (thirteenth month adjustment)."

The only issue raised in the proceedings to finalize Interim Order E79083 was the appropriate formula or method of allocating the cost of fuel gas.

The Savanna Creek Producers submitted in evidence three fuel gas allocation studies in support of the argument that the cost of fuel gas should be allocated in the ratios that the volumes of the Savanna Creek acid gas and the North Coleman acid gas bear to the total volume of acid gas processed in the Saratoga gas plant, consistent with the allocation of the cost of fuel gas approved in Interim Order E79083.

The North Coleman Producers submitted evidence in support of the argument that the cost of fuel gas should be allocated in proportion to the ratios of average fuel consumption when only Savanna Creek raw gas was processed to average fuel consumption when only North Coleman raw gas was being processed. On this basis, 58.7% of the total fuel gas cost was allocated to the Savanna Creek gas and 41.3% of the total fuel gas cost was allocated to the North Coleman gas.

This formula was the one approved by the Board for use in allocating the cost of fuel gas in Order E80108.

The Board concluded that although the three fuel gas allocation studies prepared by the Savanna Creek Producers might be based on "sound engineering principles, proven in numerous actual gas plant operations", the conclusions reached were primarily based on theory and assumptions and in many respects were not proven by actual Plant data.

The Board was not convinced that it should change the formula or method of allocating total cost of fuel gas which it approved in Order E80108.

The Board concluded, and accordingly amended Interim Order E79083 so that when only Savanna Creek raw gas was being processed then the Savanna Creek gas was assigned the total cost of the required fuel gas; when the combined streams were being processed or when neither was being processed, then 58.5% of the total fuel gas cost (based on volumes) was allocated to the Savanna Creek gas.

Interim Order E79083 was amended and finalized by Order E83061 dated March 21, 1983 which Order was similar to Order E80108 as regards fuel gas costs.

9.02 (a) RC80256/E4.707.88-5/Husky Oil Operations Ltd.

(b) Appeal from a decision of the Alberta Petroleum Marketing Commission.

(c) In process at year-end.

9.03 (a) RC80415/E4.707.88-6/Husky Oil Operations Ltd.

(b) Appeal from a decision of the Alberta Petroleum Marketing Commission.

(c) In process at year-end.

9.04 (a) RE81024/E4.2052.88-1/ICG Exploration Ltd.

(b) Appeal from a decision of the Alberta Petroleum Marketing Commission.

(c) In process at year-end.

SECTION 10: EXPROPRIATIONS

ITEM NUMBER		APPLICATION PARTICULARS (a) REGISTRATION NUMBER/FILE NUMBER/ REGULATED ENTITY (b) SUBJECT MATTER (c) DISPOSITION/REFERENCE
10.01	(a)	RE74002/E8.6.5/City of Calgary
	(b)	To fix compensation to be paid to Elizabeth J. Costello and Mary Ann Dickhoff for land expropriated
	(c)	Application withdrawn January 28, 1983 in view of the decision of the Supreme Court of Canada which declared that Costello and Dickhoff were entitled to be the registered owners of the said lands.

SECTION 11: MILK PRICING

Data reported in order of registration number.

ITEM NUMBER		APPLICATION PARTICULARS (a) REGISTRATION NUMBER/FILE NUMBER/ REGULATED ENTITY (b) SUBJECT MATTER (c) DISPOSITION/REFERENCE
11.01	(a)	RE83017/E8.4.4-1/Milk Producers per Department of Agriculture, Production Economics Branch
	(b)	The Board proceeding on its own motion pursuant to Section 12 of the Dairy Board Act to increase the minimum producer price of Class 1 milk by $0.98 per hectolitre consequent upon an increase in the producer price formula
	(c)	Approved an increase in the producer price effective February 1, 1983 and consequent increase in the minimum wholesale and retail price of milk of 1 cent per litre/E83018 dated January 25, 1983.
11.02	(a)	RE83067/E8.4.4-2/Milk Producers per Department of Agriculture, Production Economics Branch
	(b)	The Board proceeding on its own motion pursuant to Section 12 of the Dairy Board Act to increase the minimum producer price of Class 1 milk by $0.98 per hectolitre and the minimum wholesale and minimum retail prices by 1 cent per litre, effective September 1, 1983, consequent upon an increase in the producer price formula
	(c)	Approved/E83116 dated August 25, 1983.
11.03	(a)	RE83107/E8.4.11-6 (P.D.)/Palm Dairies Limited, Northern Alberta Dairy Pool Limited and Alpha Milk Company

(b) For an Order approving an increase in the retail and wholesale minimum prices of fluid milk, cream and other products

(c) In process at year-end

SECTION 12: OTHER MATTERS

Data reported in order of registration number

APPLICATION PARTICULARS
(a) REGISTRATION NUMBER FILE NUMBER APPLICANT
(b) SUBJECT MATTER
(c) DISPOSITION REFERENCE

ITEM NUMBER

12 01 (a) RE81040 E7 19 41(2) Wanham Alfalfa Products Ltd.

(b) The Board proceeding on its own motion pursuant to Section 50(1) of the Public Utilities Board Act to finalize the Board's findings as set out in Interim Order E81104 dated June 5, 1981

(c) The Board fixed and approved as the final determination of the Board the findings set out in Interim Order E81104 dated June 5, 1981 E83063 dated March 22, 1983.

12 02 (a) RE81058 E6 259 5 Kal Mac Trailer Park

(b) Application by D. Roth for an Order of the Board requiring Kal Mac Trailer Park Water System to supply water to the Applicant

(c) Board advised applicant by letter dated January 5, 1983 that it considered the application abandoned as applicant had failed to respond to Board letters.

12 03 (a) RE82148 E3 16 89-1 City of Edmonton (Edmonton Power)

(b) For approval of a change in the price for electric energy to be sold to the Alberta Electric Energy Marketing Agency (the Agency) at the pooling interface points

(c) (1) **General**

(A) Decision E83023 dated February 4, 1983 approved interim price to be charged by Edmonton Power to the Agency with respect to all billings on and after January 1, 1983.

(B) Decision E83130 dated November 10, 1983 determined an Upstream Rate Base, Fair Return, Upstream Revenue Requirement and the price to be charged to the Agency using a 1983 test year as well as other significant matters as reflected hereafter.

(C) The Board recognized that by virtue of Section 70(2) of the Public Utilities Board Act, it did not have jurisdiction over the rates charged by Edmonton Power within the municipal boundaries of the City of Edmonton. Pursuant to Section 70(2.1) however, Sections 79 to 87, 93 and 94 of the Public Utilities Board Act apply to that portion of Edmonton Power that is "at and upstream from the pooling interface.." under the Electric Energy Marketing Act.

(2) **Upstream Rate Base**

(A) The Board considered that assets that could not be specifically identified as being upstream or downstream of the pooling interface should be allocated by directly allocated assets to recognize the capital intensive nature of the utility business.

(B) The Board considered that special aesthetic conditions were not imposed on Edmonton Power by Edmonton City Council for the construction of the Garneau substation and underground transmission lines simply because it was owned by the City of Edmonton. Therefore any "aesthetic" construction costs were considered to be prudent acquisition costs.

(C) Edmonton Power calculated Interest During Construction (IDC) assuming that Construction Work In Progress (CWIP) was completely financed by Debt instead of using a composite rate according to the Allowance for Funds Used During Construction (AFUDC) method. The Board considered that it was not appropriate to trace financing funds to individual expenditures as raising debt is contingent upon the utility remaining profitable and retaining some of its earnings. Commencing in 1983 Edmonton Power was directed to calculate AFUDC on its upstream CWIP.

(D) Edmonton Power did not complete a lead-lag study claiming time and expense to carry one out was excessive when compared to the benefit management would receive. Instead they applied a 1.12 ratio to cash operating expenses. The Board considered it was important to have proper evidence from which to make a fair Decision on Necessary Working Capital (NWC) and directed Edmonton Power to complete a lead-lag study for its next application.

(E) The Agency submitted a lead-lag study which suggested that the revenue lead should be based on the assumption that it pays for the energy it purchases on the 21st of the month which results in a negative NWC requirement. The Board considered that since the Agency only makes net transfer payments to Edmonton Power on the resale of that energy and since a lead-lag study should reflect actual cash transactions, the Agency's lead-lag study was not appropriate. It was decided to calculate the total NWC first and then allocate it upstream by an appropriate method.

(F) The Board deducted purchased power from the cash operating expenses portion of NWC due to the marginal lag between the payment of this expense and the receipt of revenue.

(G) The Board considered that since Edmonton Power incorporated the "net transfer payment" from the Agency in its retail rates and had advance use of the funds, cash operating expenses should be reduced by the amount of the transfer payment.

(H) NWC was allocated upstream according to the previously allocated cash operating expenses. Inventory was allocated based on a study. The Board did not agree with TransAlta Utilities Cor-

poration (TransAlta)'s submission that NWC should be allocated by mid-year property in service as it was not a relevant factor in allocating an investment in cash expenses and inventory.

(3) **Fair Return**

(A) The Board considered that short term debt from the City of Edmonton should be excluded from the capitalization as there was no evidence to support Edmonton Power's contention that it was a pre-statement of long term debt.

(B) Consistent with its treatment of IDC, Edmonton Power deducted CWIP from the Long Term Debt Capitalization. Since the Board determined that AFUDC should be adopted instead of IDC (see 2(c)) the Board considered that CWIP should not be deducted from long term debt.

(C) The Board considered that the embedded cost of debt of 12.21% is the appropriate cost of debt instead of the (short and long term debt interest expense not capitalized divided by the debt portion of the mid-year rate base) formula used by Edmonton Power. This was done to provide consistent treatment for the Board's determination for AFUDC and capital structure.

(D) Edmonton Power's rate of return expert Dr. Evans recommended 16.5% return on common equity. The Board considered that the City of Edmonton "fiscal policy" of earning a 15% return on its equity investment in utilities is not relevant in this issue. The return to common equity deemed to be financing the upstream rate base was determined by the Board to be 15% for 1983.

(4) **Upstream Revenue Requirement**

(A) In reply to Alberta Power's argument Edmonton Power submitted two sets of schedules: one that reduced gas purchase costs to take into account the reduction in Northwestern Utilities Limited (NUL)'s rates noted at the Phase II hearing of NUL's application dated June 17, 1982 (the EUPC Excluded Schedules); and the other that also took into account the reduced gas purchase volumes, increased purchase power and reduced sales volumes recently forecasted by the EUPC (the EUPC Included Schedules). The Board considered that the EUPC Included Schedules introduced untested evidence that changed the underlying assumptions of the Application. To reopen the hearing to consider this evidence would cause the Board to effectively use an historical test year which is against the Board's future test year policy. The EUPC Excluded Schedules only amended the Application for evidence already thoroughly tested in NUL's application. The Board adopted the EUPC Excluded Schedules and reduced Cash Operating Expenses by $3,766,000.

(B) The Board considered it was quite proper for a municipality to tax its own electrical utility according to Alberta Regulation 57/65 passed pursuant to the Municipal and Provincial Properties Valuation Act.

(C) Edmonton Power charged Edmonton Water only the incremental cost of gas for hot water supplied from the Rossdale generating plant. The Board considered that it was not necessary to conduct a fully allocated study of the hot water as it was a by-product analogous to the disposition of flyash by TransAlta. The Board was concerned that the incremental costs might not reflect the fair market value of the hot water and directed Edmonton Power to address this concern at the next hearing.

(D) The Board reduced cash operating expenses by the amortization of the loss on foreign exchange of a Swiss denominated debenture prematurely retired in 1977.

(E) The total Upstream Revenue Requirement determined by the Board for the test year 1983 was $210,232,000 which was $3,070,000 less than Edmonton Power's forecast.

(5) **Price to Agency**

(A) The Board determined that the price to the Agency should be a fixed charge of $8,824,000 per month and a variable charge of $0.01947 per kWh.

(B) The fixed charge was greater than requested by Edmonton Power while the variable charge was less. The Board considered that a "rate" referred to in Section 87 of the Public Utilities Board Act is the total price to be charged to the Agency and not the fixed and variable components. Since the total revenue requirement allowed by the Board was less than that requested by Edmonton Power, Section 87 was not being contravened. In process at year-end.

SECTION 13: ENERGY RESOURCES CONSERVATION BOARD APPLICATIONS

(Applications to which a Member of the Board was Assigned as an Acting Member of the E.R.C.B.)

There were no applications in this category before the Board in 1983.

SECTION 14: GAS UTILITIES BOARD APPLICATIONS

(Applications to which a Member of the Board was Assigned as a Member of the G.U.B.)

There were no applications in this category before the Board in 1983.

APPENDIX 2

LEGISLATIVE AUTHORITIES

Alberta Statutes which explicitly govern the Public Utilities Board are listed alphabetically.

1. Administrative Procedures Act, RSA 1980, Ch.A-2
2. The AGT – Edmonton Telephones Act, SA 1972, Ch.99
3. Alberta Government Telephones Act, RSA 1980, Ch.A-23
4. Alberta Resources Railway Corp. Act, RSA 1980, Ch.A-36
5. City Transportation Act, RSA 1980, Ch.C-10
6. Clean Air Act, RSA 1980, Ch.C-12
7. Clean Water Act, RSA 1980, Ch.C-13
8. County Act, RSA 1980, Ch.C-27
9. Crowsnest Pass Municipal Unification Act, RSA 1980, Ch.C-39
10. Dairy Board Act, RSA 1980, Ch.D-1
11. Department of the Environment Act, RSA 1980, Ch.D-19
12. Electric Energy Marketing Act, SA 1981, Ch.E-4.1
13. Electric Power and Pipe Line Assessment Act, RSA 1980, Ch.E-5
14. Energy Resources Conservation Act, RSA 1980, Ch.E-11
15. Gas Utilities Act, RSA 1980, Ch.G-4
16. Hydro and Electric Energy Act, RSA 1980, Ch.H-13
17. Improvement Districts Act, RSA 1980, Ch.I-1
18. Industrial Wages Security Act, RSA 1980, Ch.I-3
19. Municipal Government Act, RSA 1980, Ch.M-26
20. Municipal Taxation Act, RSA 1980, Ch.M-31
21. Natural Gas Price Administration Act, RSA 1980, Ch.N-3
22. Natural Gas Pricing Agreement Act, RSA 1980, Ch.N-4
23. Natural Gas Rebates Act, RSA 1980, Ch.N-5
24. NOVA, AN ALBERTA CORPORATION Act, RSA 1980, Ch.N-12
25. Oil and Gas Conservation Act, RSA 1980, Ch.O-5
26. Petroleum Marketing Act, RSA 1980, Ch.P-5
27. Public Utilities Board Act, RSA 1980, Ch.P-37
28. Railway Act, RSA 1980, Ch.R-4
29. Regional Municipal Services Act, SA 1981, Ch.R-9.1
30. Rural Electrification Long Term Financing Act, RSA 1980, Ch.R-17
31. Rural Electrification Revolving Fund Act, RSA 1980, Ch.R-17
32. Rural Gas Act, RSA 1980, Ch.R-19
33. Water, Gas, Electric and Telephone Companies Act, RSA 1980, Ch.W-4
34. Water Resources Act, RSA 1980, Ch.W-5

The Regional Municipal Services Act, SA 1981, Ch.R-9.1 was assented to December 2, 1981 and was proclaimed in force December 12, 1983.

SUMMARY OF INCREASES IN CUSTOMER RATES

Reflected hereunder is a summary of "average" residential utility bills since 1970.

Calculations are based upon an assumed annual usage of 6000 kWh for electricity, 227 GJ (215 Mcf or 2150 Therms) for gas. A typical residential rate was selected in each case, and applied to 1/12 of the total annual consumption. These calculations in respect to electric and gas utilities include the franchise tax but exclude the income tax rebate.

1. **TELECOMMUNICATIONS UTILITIES**

(a) Alberta Government Telephones

(1) City of Calgary Residential and Business Local Exchange Rate

DECISION/ ORDER NO.	RATES EFFECTIVE	EXCHANGE MONTHLY BILL RESIDENTIAL	EXCHANGE MONTHLY BILL BUSINESS	PERCENTAGE INCREASE (RESIDENTIAL) OVER 1970	PERCENTAGE INCREASE (RESIDENTIAL) OVER PREVIOUS	PERCENTAGE INCREASE (BUSINESS) OVER 1970	PERCENTAGE INCREASE (BUSINESS) OVER PREVIOUS
	1970	$4.25	$11.00	–	–	–	–
	1971	$4.25	$11.00	–	–	–	–
	1972	$4.25	$11.00	–	–	–	–
	1973	$4.25	$11.00	–	–	–	–
	1974	$4.25	$11.00	–	–	–	–
E75151[1]	Dec 1 75	$5.10	$13.20	20.00%	20.00%	20.00%	20.00%
E76091[1]	Sep 1 76	$5.60	$14.50	31.76%	9.80%	31.82%	9.85%
E77148[1]	Aug 1 77	$6.10	$15.90	43.53%	8.93%	44.55%	9.66%
Filing 79-28	Sep 1 79	$6.60	$17.15	55.29%	8.20%	55.91%	7.86%
E82103[2]	Apr 1 82	$7.30	$19.75	71.76%	10.61%	79.55%	15.16%
E83060	Apr 1 83	$7.75	$20.95	82.35%	6.16%	90.45%	6.08%

[1] Decision E81220 dated November 16, 1981 finalized Interim Order Nos. E75151, E76091 and E77148.
[2] Decision E83076 dated May 27, 1983 finalized Interim Order E82103.

(2) Calgary to Edmonton Station to Station 5 Minute Message Toll Call

DECISION/ ORDER NO.	RATES EFFECTIVE	TOLL CHARGE RESIDENTIAL AND BUSINESS	PERCENTAGE INCREASE RESIDENTIAL AND BUSINESS OVER 1970	PERCENTAGE INCREASE RESIDENTIAL AND BUSINESS OVER PREVIOUS
	1970	$1.82	–	–
	1971	$1.82	–	–
	1972	$1.82	–	–
	1973	$1.82	–	–
	1974	$1.82	–	–
E75151[1]	Dec 1 75	$2.20	20.88%	20.88%
E76091[1]	Sep 1 76	$2.41	32.42%	9.55%
E77148[1]	Aug 1 77	$2.48	36.26%	2.90%
E82103[2]	Apr 1 82	$2.85	56.59%	14.92%
E83060	Apr 1 83	$3.05	67.58%	7.02%

[1] Decision E81220 dated November 16, 1981 finalized Interim Order Nos. E75151, E76091 and E77148.
[2] Decision E83076 dated May 27, 1983 finalized Interim Order E82103.

APPENDIX 3

2 ELECTRIC UTILITIES

(a) Alberta Power Limited (Grande Prairie)

DECISION/ ORDER NO.	RATES EFFECTIVE	AVERAGE MONTHLY BILL	PERCENTAGE INCREASE OVER 1970	PERCENTAGE INCREASE OVER PREVIOUS
	1970	$12.10	—	—
	1971	$12.10	—	—
	1972	$12.10	—	—
	1973	$12.10	—	—
30761	Jun 1/74	$14.25	17.77%	17.77%
E75076	Aug 1/75	$17.33	43.22%	21.61%
E75163	Jan 1/76	$18.70	54.55%	7.91%
E76036	May 1/76	$19.91	64.55%	6.47%
E77116	Aug 1/77	$24.77	104.75%	24.41%
E79170	Jan 1/80	$27.53	127.52%	11.14%
E80231	Jan 1/81	$32.29	166.86%	17.29%
E81179	Oct 1/81	$37.51	210.00%	16.17%
E82007	Feb 1/82	$49.12	305.95%	30.95%
E82110	Apr 1/82'	$45.89	279.26%	(6.58%)
E82211	Sep 1/82	$33.69	178.43%	(26.59%)
Filing 83-1	Feb 2/83	$32.56	169.09%	(3.35%)
Filing 83-5	Nov 1/83	$35.12	190.25%	7.86%

' Applicable to all billings rendered on and after February 1, 1982.

(b) TransAlta Utilities Corporation (formerly Calgary Power Ltd.) (Rate 150 – Standard, changed to Rate 160 – Standard effective Oct 1/83)

DECISION/ ORDER NO.	RATES EFFECTIVE	AVERAGE MONTHLY BILL	PERCENTAGE INCREASE OVER 1970	PERCENTAGE INCREASE OVER PREVIOUS
	1970	$ 9.00	—	—
	1971	$ 9.00	—	—
	1972	$ 9.00	—	—
	1973	$ 9.00	—	—
30513	Apr 1/73	$10.70	18.89%	18.89%
30656	Apr 1/74	$11.26	25.11%	5.23%
30923	Oct 1/74	$11.38	26.44%	1.06%
30686	Jan 1/75	$13.23	47.00%	16.26%
C75174	Jan 1/76	$15.05	67.22%	13.76%
E76089	Jul 1/76	$16.40	82.22%	8.97%
E76138	Jan 1/77	$18.61	106.77%	13.48%
E78105	Feb 1/78	$21.76	141.78%	15.99%
E79037	Mar 1/79	$23.59	162.11%	8.41%
E80009	Feb 1/80	$25.09	178.78%	6.36%
E81174	Oct 1/81	$29.00	222.22%	15.58%
E82203	Aug 1/82	$29.60	228.89%	2.07%
E83001	Jan 1/83	$34.04	278.22%	15.00%
C83440	Sep 1/83	$34.89	287.66%	2.50%
E83150	Oct 1/83	$39.21	335.67%	12.37%

3 NATURAL GAS UTILITIES

(a) Canadian Western Natural Gas Company Limited (Calgary)

DECISION/ ORDER NO.	RATES EFFECTIVE	AVERAGE MONTHLY BILL	PERCENTAGE INCREASE OVER 1970	PERCENTAGE INCREASE OVER PREVIOUS
	1970	$ 9.54	—	—
	1971	$ 9.54	—	—
	1972	$ 9.54	—	—
	1973	$ 9.54	—	—
30917	Aug 1 74	$11.49	20.44%	20.44%
C75203	Jul 1 75	$14.29	49.79%	24.37%
C75313	Sep 1 75	$17.87	87.32%	25.05%
C76089	Jul 1 76	$19.54	104.82%	9.35%
E76143	Jan 1 77	$20.55	115.41%	5.17%
E77060	Apr 1 77	$23.16	142.77%	12.70%
E77120	Aug 1 77	$23.85	150.00%	2.98%
E78026	Mar 1 78	$24.60	157.86%	3.14%
E78103	Aug 1 78	$27.90	192.45%	13.41%
E80018	Feb 1 80	$28.69	200.73%	2.83%
E80136	Oct 1 80	$38.75	306.18%	35.06%
E80391[1]	Nov 1 80	$43.98	361.00%	13.50%
E81053	May 5 81	$46.80	390.53%	6.40%
E81107	Jul 1 81	$50.88	433.31%	8.91%
E81206	Nov 1 81	$49.11	414.73%	(3.09%)
E81249	Jan 1 82	$51.97	444.76%	5.82%
E82017	Feb 1 82	$60.21	531.13%	15.86%
E82193	Aug 1 82	$63.76	568.34%	5.90%
E82204	Sep 1 82	$73.14	666.66%	14.71%
E82204	Jan 1 83	$71.80	652.62%	(1.83%)
E83026	Feb 1 83	$71.03	644.55%	(1.07%)
E83085[2]	Jul 1 83	$65.56	587.21%	(7.70%)
E83086	Aug 1 83	$62.22	552.20%	(5.09%)
E83140	Nov 1 83	$66.44	596.44%	6.78%

[1] Prices for November 1, 1980 and after include the Federal Natural Gas and Gas Liquids Tax, and after May 1, 1981 also include the Federal Canadian Ownership Special Charge.

[2] Decision No. E83085 dated August 2, 1983 approved a refund for the period September 1, 1982 to June 30, 1983 by means of an excess revenue rider, applied on consumption from July 1, 1983 through November 30, 1983, inclusive. Decision No. E83140 dated November 1, 1983 approved a change in the method of refund to more closely reflect actual consumption for the period in which the excess revenues were charged. If the refund were to be reflected in the applicable period, the above average monthly bills would have been reduced by approximately $1.30 per month for the period September 1, 1982 to June 30, 1983.

APPENDIX 3

(b) Northwestern Utilities Limited (Edmonton)

DECISION ORDER NO.	RATES EFFECTIVE	AVERAGE MONTHLY BILL	PERCENTAGE INCREASE OVER 1970	PERCENTAGE INCREASE OVER PREVIOUS
	1970	$ 9.09	—	—
	1971	$ 9.09	—	—
	1972	$ 9.09	—	—
	1973	$ 9.09	—	—
30948	Nov 1 74	$10.14	11.55%	5.96%
E75048	Jun 1 75	$10.98	20.79%	8.28%
E75063	Jul 1 75	$11.40	25.41%	3.83%
E75148	Oct 1 75	$13.51	48.62%	18.51%
E76043	May 1 76	$18.55	104.07%	37.31%
E76144	Jan 1 77	$21.86	140.48%	17.86%
E77074	May 1 77	$24.65	171.18%	12.76%
E77119	Jul 1 77	$26.27	189.00%	6.57%
E78024	Mar 1 78	$27.00	197.03%	2.77%
E80019	Feb 1 80	$27.74	205.17%	2.74%
E80105	Aug 1 80	$32.10	253.14%	15.71%
E80130	Oct 1 80	$40.94	350.39%	27.54%
E80166	Nov 6 80	$46.82	415.04%	14.36%
E81009	Feb 1 81	$44.97	394.76%	(3.95%)
E81054	May 5 81	$47.93	427.28%	6.58%
E81102	Jul 1 81	$52.75	480.31%	10.06%
E81209	Nov 1 81	$50.56	456.22%	(4.15%)
E81250	Jan 1 82	$50.76	458.42%	0.40%
E82019	Feb 1 82	$59.39	553.36%	17.00%
E82169	Aug 1 82	$62.94	592.41%	5.98%
E82201	Sep 1 82	$68.34	651.82%	8.58%
E83025	Feb 1 83	$66.47	631.24%	(2.74%)
E83117	Aug 1 83	$61.62	577.89%	(7.30%)

Prices for November 1, 1980 and after include the Federal Natural Gas and Gas Liquids Tax, and after May 1, 1981 also include the Federal Canadian Ownership Special Charge.

Decision No. E83126 dated September 28, 1983 approved a refund for the period September 1982 to July 1983, amounting to approximately $23.00 for the average residential customer, to be credited on the October 1983 billings. This refund is not reflected in the above effective rates and average monthly bills. If the refund were to be reflected in the applicable periods, the above average monthly bills would have been reduced by approximately $4.00 per month for the period September 1982 to December 1982 and by approximately $1.00 per month for the period January 1983 to July 1983.

(c) **ICG Utilities (Plains-Western) Ltd. (Leduc Division)**

DECISION/ ORDER NO.	RATES EFFECTIVE	AVERAGE MONTHLY BILL	PERCENTAGE INCREASE OVER 1970	PERCENTAGE INCREASE OVER PREVIOUS
	1970	$ 9.63	—	—
	1971	$ 9.63	—	—
	1972	$ 9.63	—	—
	1973	$ 9.63	—	—
30931	Oct 1 74	$11.77	22.22%	22.22%
E75071	Jul 17 75	$16.24	68.64%	37.98%
C75333	Sep 15 75	$18.04	87.33%	11.08%
E76009	Feb 1 76	$19.75	105.09%	9.48%
E76025	May 1 76	$20.33	111.11%	2.94%
E76087	Jul 1 76	$20.55	113.40%	1.08%
E77067	May 1 77	$28.63	197.30%	39.32%
E77090	Jun 1 77	$29.37	204.98%	2.58%
E77142	Sep 1 77	$30.75	219.31%	4.70%
E78026	Mar 1 78	$27.75	188.16%	(8.93%)
E78147	Nov 1 78	$30.53	217.03%	10.02%
E79068	Jun 1 79	$35.53	268.95%	16.53%
E80029	Mar 1 80	$36.38	277.78%	2.39%
E80145	Oct 9 80	$40.13	316.72%	10.31%
E80197[1]	Nov 7 80	$45.90	376.64%	14.38%
E81093	May 4 81	$48.80	406.75%	6.32%
E81112	Jul 3 81	$50.96	429.18%	5.42%
E81210	Oct 23 81	$50.00	419.21%	(1.88%)
E82043	Feb 1 82	$57.71	499.27%	15.42%
E82127	May 1 82	$61.83	542.06%	7.14%
E82199	Aug 1 82	$64.93	574.25%	5.01%
E83055	Feb 1 83	$64.34	568.12%	(.91%)
E83064	Apr 1 83	$67.79	603.95%	5.36%
E83115	Aug 1 83	$64.84	573.31%	(4.35%)
E83151	Dec 1 83	$66.52	590.76%	2.59%

[1] Prices for November 1, 1980 and after include the Federal Natural Gas and Gas Liquids Tax, and after May 1, 1981 also include the Federal Canadian Ownership Special Charge.

APPENDIX 4

PROPANE PRODUCER PRICES

Prices F.O.B. Alberta Plant Gate

DATE OF PRICE CHANGE	PRICE[2] PER GALLON	PRICE[2] PER LITRE
	c	c
Jun 1 75	14 0	3.0
Jul 2 77	17 0	3.7
Apr 1 78[1]	21 0	4.6
Aug 1 78	19 5	4 3
Jun 1 79	20 5	4.5
Jul 1 79	21 0	4 6
Sep 1 79	24 0	5.3
Dec 1 79	27 0	5.9
Jan 1 80	28 0	6.2
Mar 1 80	30 0	6.6
Oct 1 80	34 0	7.5
Nov 1 80[3]	37 0	8 1
Jan 1 81	41 0	9.0
May 1 81	43 0	9.5
Jul 1 81	45 0	9.9
Nov 1 81	47 0	10.3
Feb 1 82	41 0	9.1
Mar 1 82	38 0	8.4
Apr 1 82	34 0	7.5
Jun 1 82	39 0	8.5
Jul 1 82	43 0	9.5
Sep 1 82	48 0	10.6
Sep 13 82	51 0	11.3
Oct 1 82	53 0	11.7
Dec 18 82	55 0	12.1
Feb 1 83	50 9	11.2
Apr 1 83	55 0	12.1
Jul 1 83	59.6	13.1
Dec 1 83	55.0	12.1

Notes
[1] Producer prices were deregulated effective April 1, 1978.
[2] Price reflected is that most commonly reported for the majority of 34 producing plants.
[3] Prices for November 1, 1980 and after include the Federal Natural Gas and Gas Liquids Tax, and after May 1, 1981 also include the Federal Canadian Ownership Special Charge.

PROPANE DISTRIBUTOR PRICES
BULK PROPANE PRICES

(1000 Gallon Tank)

ALBERTA MARKETING AREA[1] PRICES[2]

Date of	Area 1		Area 2		Area 3		Area 4		Area 5		Area 6	
Price Change	¢/gal	¢/l	¢/gal	¢/l	¢/gal	¢/l	¢/gal	¢/l	¢/gal	¢/l	¢/gal	¢/l
June 30 77	26.00	5.70	29.00	6.40	27.00	5.90	34.50	7.60	36.50	8.00	43.50	9.60
Aug 1 77[3]	33.00	7.25	35.90	7.90	33.80	7.40	41.25	9.10	43.50	9.60	50.25	11.05
Dec 1 77	35.00	7.70	37.90	8.30	–	–	–	–	45.50	10.00	–	–
Apr 1 78	40.00	8.80	42.90	9.40	40.00	8.80	45.25	9.95	48.50	10.70	55.45	12.20
Jan 1 79	–	–	40.50	8.90	46.25	10.20	–	–	56.85	12.50	–	–
Feb 1 79	42.00	9.20	43.00	9.45	–	–	–	–	50.00	11.00	–	–
Sep 1 79	46.00	10.20	47.00	10.30	45.00	9.90	48.00	10.50	52.90	11.60	61.50	13.50
Dec 1 79	–	–	–	–	–	–	–	–	–	–	63.50	14.00
Jan 1 80	51.00	11.20	52.00	11.40	50.50	11.10	53.50	11.75	58.90	12.95	68.40	15.00
Mar 1 80	53.00	11.70	–	–	52.50	11.50	–	–	–	–	–	–
Oct 1 80[4]	60.00	13.20	58.50	12.90	59.00	13.00	60.00	13.00	65.40	14.40	76.50	16.80
Nov 1 80[5]	63.00	13.90	62.30	13.70	62.50	13.75	63.50	14.00	68.90	15.20	78.30	17.20
Jan 1 81	68.20	15.00	67.70	14.90	67.50	14.85	69.20	15.20	74.60	16.40	85.70	18.85
May 1 81	70.92	15.60	69.30	15.24	69.50	15.29	71.20	15.65	79.10	17.40	87.70	19.30
Jul 1 81	72.30	15.90	71.20	15.66	71.70	15.77	73.40	16.15	–	–	89.90	19.78
Aug 1 81	–	–	72.00	15.84	–	–	–	–	–	–	–	–
Oct 1 81	76.80	16.90	78.00	17.15	–	–	–	–	81.40	17.90	92.70	20.40
Nov 1 81	81.40	17.90	78.70	17.30	79.10	17.40	80.65	17.75	86.10	18.90	97.30	21.40
Apr 1 82	76.80	16.90	76.20	16.80	–	–	76.40	16.80	81.60	17.90	92.70	20.40
May 1 82	–	–	–	–	83.70	18.40	76.10	16.70	–	–	95.00	20.90
Jun 1 82	81.40	17.90	80.70	17.80	–	–	80.70	17.80	86.10	18.90	100.50	22.10
Jul 1 82	88.70	19.50	88.00	19.40	90.90	20.00	87.90	19.30	93.40	20.50	107.70	23.70
Sep 1 82	100.00	22.00	99.30	21.80	98.20	21.60	99.30	21.80	104.70	23.00	119.10	26.20
Oct 1 82	104.60	23.00	101.00	22.20	100.00	22.00	–	–	109.10	24.00	125.00	27.50
Jan 1 83	109.10	24.00	–	–	–	–	–	–	–	–	–	–
Apr 1 83	113.70	25.00	109.30	24.00	108.20	23.80	109.30	24.00	114.70	25.20	125.90	27.70
Jun 1 83	–	–	–	–	110.00	24.20	–	–	–	–	129.60	28.50
Jul 1 83	118.20	26.00	113.90	25.00	112.70	24.80	113.80	25.00	119.30	26.20	134.10	29.50

Notes:

[1] The Marketing Areas are:
Area 1. Edmonton – Red Deer – Calgary
Area 2. Lethbridge – Pincher Creek
Area 3. Lloydminster – Medicine Hat
Area 4. Foothills
Area 5. Lac La Biche – Swan Hills – Peace River
Area 6. Fort McMurray – Manning – Rainbow Lake

[2] Prices shown are the maximum prices reported in each area.

[3] Distributor prices were deregulated effective July 1, 1977.

[4] Prices do not reflect rebates available under the Natural Gas Rebates Act effective October 1, 1980.

[5] Prices for November 1, 1980 and after include the Federal Natural Gas and Gas Liquids Tax, and after May 1, 1981 also include the Federal Canadian Ownership Special Charge.

APPENDIX 6

SUMMARY OF INCREASES IN MILK PRICES

PRICES EFFECTIVE ON	MINIMUM PRODUCER	MINIMUM RETAIL (2% MILK)	2% MILK PERCENTAGE INCREASE OVER JULY 15, 1970	2% MILK PERCENTAGE INCREASE OVER PREVIOUS
Jul 15/70	$ 6.25 per cwt.	$ 0.28 per qt.	—	–
Sep 1/71	6.25 per cwt.	0.29 per qt.	3.57%	3.57%
Jan 1/73	6.85 per cwt.	0.31 per qt.	10.71%	6.90%
Sep 15/73	8.80 per cwt.	0.36 per qt.	28.57%	16.13%
Oct 15/73	8.80 per cwt.	0.33 per qt.	17.86%[2]	(8.33%)[2]
Apr 15/74	10.31 per cwt.	0.37 per qt.	32.14%	12.12%
Nov 1/74	11.07 per cwt.	0.41 per qt.	46.43%	10.81%
Dec 1/74	11.45 per cwt.	0.44 per qt.	57.14%	7.32%
Jan 20/75	(Processor Price Change Only)	0.46 per qt.	64.29%	4.55%
Jun 1/75	11.83 per cwt.	0.49 per qt.	75.00%	6.52%
Sep 1/75	(Processor Price Change Only)	0.50 per qt.	78.57%	2.04%
Dec 1/75	12.21 per cwt.	0.51 per qt.	82.14%	2.00%
Apr 1/76	12.59 per cwt.	0.52 per qt.	85.71%	1.96%
Jan 1/77	12.97 per cwt.	0.53 per qt.	89.29%	1.92%
Feb 1/77	12.97 per cwt.	0.49 per litre	98.89%[1]	5.07%[1]
Jan 1/78	13.40 per cwt.	0.50 per litre	102.95%	2.04%
Oct 2/78	(Processor Price Change Only)	0.51 per litre	107.01%	2.00%
Feb 1/79	13.83 per cwt.	0.52 per litre	111.06%	1.96%
May 1/79	14.26 per cwt.	0.53 per litre	115.12%	1.92%
Jul 1/79	(Processor Price Change Only)	0.54 per litre	119.18%	1.89%
Aug 1/79	33.37 per hl	0.55 per litre	123.24%	1.85%
Oct 1/79	34.47 per hl	0.56 per litre	127.30%	1.82%
Jan 1/80	35.37 per hl	0.57 per litre	131.36%	1.79%
May 1/80	36.37 per hl	0.58 per litre	135.42%	1.75%
Jul 1/80	38.33 per hl	0.60 per litre	143.54%	3.45%
Aug 1/80	39.31 per hl	0.63 per litre[3]	155.71%	5.00%
Oct 1/80	40.29 per hl	0.64 per litre	159.77%	1.59%
Dec 1/80	41.27 per hl	0.65 per litre	163.83%	1.56%
Mar 1/81	42.25 per hl	0.66 per litre	167.90%	1.54%
May 11/81	(Processor Price Change Only)	0.67 per litre	171.96%	1.52%
Jul 1/81	43.23 per hl	0.68 per litre	176.02%	1.49%
Jul 13/81	(Processor Price Change Only)	0.70 per litre	184.13%	2.94%
Mar 1/82	44.21 per hl	0.71 per litre	188.18%	1.43%
Jul 1/82	45.19 per hl	0.72 per litre	192.24%	1.41%
Sep 1/82	(Processor Price Change Only)	0.77 per litre	212.54%	6.94%
Feb 1/83	46.17 per hl	0.78 per litre	216.60%	1.30%
Sep 1/83	47.15 per hl	0.79 per litre	220.66%	1.28%

Commencing August 1, 1979 for minimum producer prices, and February 1, 1977 for minimum retail prices the amounts in this table are reported in metric measure. Conversion factors are:

1 cwt. (hundredweight) = .44049 hl (hectolitre)

1 qt. (quart) = 1.1365 litres

Notes: [1] The percentage increases have been calculated taking into account the change in measurement from quarts to litres.

[2] Decrease due to temporary Federal Government subsidy.

[3] Processor and Producer price change.

SUMMARY OF NATURAL GAS REBATE CERTIFICATES ISSUED DURING 1983

TYPE OF APPLICANT	FINAL CERTIFICATES[3] ISSUED SUPPLY[1]	RATES[2]
(a) Canadian Western Natural Gas Company Limited, Northwestern Utilities Limited and ICG Utilities (Plains-Western) Ltd.	5	5
(b) Smaller Gas Utilities	1	1
(c) Natural Gas Co-operatives	1	1
(d) Eligible Consumers	7	—
Total Number of Certificates Issued	14	7

Notes:
[1] A supply Certificate certifies that the gas supply contract concerned and all other purchase contracts pertaining to the same marketable gas and the respective prices of gas under those contracts are deemed by the Board to be just and reasonable for the purposes of the Natural Gas Rebates Act and the Regulations.
[2] A rates Certificate certifies that the rates or prices proposed to be charged to the eligible consumers in the event that the rebate is paid are deemed by the Board to be just and reasonable for the purposes of the Natural Gas Rebates Act and the Regulations.
[3] The Supply and Rates Certificates enable the applicants to receive natural gas rebates under the Natural Gas Price Protection Plan which requires that the benefit of the whole of the rebate is passed on in the rates charged to the eligible consumers.

APPENDIX 8

LITIGATION PROCEEDINGS

Appeals of Board Orders and Decisions to The Alberta Court of Appeal

ITEM ORDER NUMBER(S)
(a) FILE NUMBER AND APPELLANT
(b) RESPONDENTS OTHER THAN THE BOARD
(c) SUBJECT MATTER
(d) STATUS

1.01 E80104
(a) E3.4.89-1A-1 (Costs)(Appeal)/Consumers' Association of Canada (Alberta) and the City of Edmonton
(b) Nil
(c) This Appeal challenged the principles followed by the Board in awarding costs to the CAC. Alleges the Board failed to comply with the Administrative Procedures Act
(d) Leave to Appeal granted. This appeal was not yet heard at year end.

1.02 E81004
(a) E3.4.89-1A-2 (Costs)(Appeal)/City of Edmonton
(b) Nil
(c) Whether the discretion of the Board under Section 60 of the Public Utilities Board Act is limited by Section 80(2) of the Municipal Government Act
(d) Leave to Appeal granted. This appeal was not yet heard at year end.

1.03 E83061
(a) E4.707.88-1, -2 (Appeal)/Husky Oil Operations Ltd.
(b) Nil
(c) (1) Whether the Board, having regard to the statutory duty to determine the cost of processing the Savanna Creek Producers' gas, acted judicially, and whether the Board could reach the decision it did on the evidence before it.
(2) Whether the Board failed to determine an appropriate formula or method of allocating the cost of fuel gas of Westcoast Transmission Company Limited.
(d) Leave to Appeal granted. This appeal was not yet heard at year end.